



This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

### Usage guidelines

Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

- + *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.
- + *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.
- + *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.
- + *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

### About Google Book Search

Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at <http://books.google.com/>











## OPINIONS OF THE PRESS.

---

"The 'British Tariff' for 1856-57, by E. Beedell, has just been published, and contains complete tables of the duties payable at the Custom-House, with those levied in the British Colonies, and a variety of other information connected with warehousing and waterside practice, useful to the merchant, ship-owner, and general trader."—*Times, City Article.*

"Mr. Beedell has been intent on keeping up the established high character of his book by making every alteration required from legal changes, by incorporating new and most useful information, and by a careful revision of the whole of the contents."—*Morning Chronicle.*

"Mr. Edwin Beedell, of the Custom-House, has rendered an essential service to the mercantile community and the public in general, by the New Edition of his 'BRITISH TARIFF.' The possession of such a work as this, useful to all classes as it must be, would not be less useful to members of the legislature. It would be the saving to them of much time and trouble, for herein they would find, in a convenient form, a body of Customs' law and practice for immediate reference, which otherwise could be obtained only by the consultation of Parliamentary Records, Acts of Parliament, &c."—*Daily News.*

"The British Tariff is a carefully-compiled and comprehensive manual of Custom-House practice at home and in the Colonies, and of the numerous operations and transactions incidental to the shipment, landing, warehousing, and bonding of merchandize,—a work which is certain to prove highly acceptable to the mercantile classes, and, in fact, to all persons who may have occasion for advice in such matters. It sets forth succinctly, yet clearly, the state of the law relative to the several matters to which it refers, and the statement of the law is accompanied with the proper instructions for facilitating the despatch of business."—*Morning Advertiser.*

"The new edition of this very useful work will be received by the mercantile community with that increased favour to which its comprehensive body of information on all points connected with the Customs justly entitles it. The completeness of the work is guaranteed by Mr. Beedell's opportunities of access to the most accredited sources of information."—*Globe.*

"This is a new edition, just issued, of Mr. Beedell's well known and generally-consulted work on the laws and duties of Customs, to be without which is to feel the want of a ready and authentic manual of constant reference in business. Some new features have been added to this edition, which now embraces the tariffs of all the British Colonies, complete lists of every officer and clerk in the service of the Customs, and the amount of revenue received at each port in the United Kingdom in the last fiscal year. The information given in this volume is so extensive and varied, that it would be impossible, in a brief notice, to enumerate a tithe of its contents; but it embraces—official regulations of all kinds as to baggage, ships' stores, imports and exports, duties, waterside practice, coastwise regulations, rent charges, forms of entries, &c. The rules on admission to the Customs' service and other data are also added; and there are some very useful tables and rules for computation, mensuration, and the reduction of foreign weights and measures. Above all, there is an excellent index to facilitate reference to the vast body of useful information compressed into the volume. The present edition will maintain Mr. Beedell's reputation as an industrious compiler, and secure for his work a large circulation, in spite of numerous other works taking up separate branches of the subjects he treats upon."—*Shipping Gazette.*

THE

# BRITISH TARIFF

FOR

1858-59.



THE THIRTY-FOURTH ANNUAL EDITION.

BROUGHT UP TO THE 15TH OCTOBER, 1858.

---

*Price SIX SHILLINGS, bound in cloth and lettered.*

LONDON

LEWIS AND SON, FINCH-LANE, CORNHILL.

THE  
BRITISH TARIFF

For 1858-59,

CONTAINS COMPLETE TABLES OF

CUSTOMS' AND INLAND REVENUE DUTIES;

COPIOUS ABSTRACTS OF THE

LAWs AND REGULATIONS GOVERNING THE IMPORTATION, WAREHOUSING,  
EXPORTATION AND TRANSHIPMENT OF MERCHANDISE;

Simplified Tables of all Articles allowed to be Shipped as Stores,—Regulations affecting  
the Baggage of Passengers arriving from Abroad,—The Russia Company's  
Dues,—The Tonnage Duties.

A LIST OF ALL THE PORTS OR PRINCIPAL PLACES OF SHIPMENT  
THROUGHOUT THE WORLD,

Distinguishing the Countries to which they respectively belong.

*The Warehousing Ports of the United Kingdom, and the Sufferance  
Wharves in London, with their Privileges;*

THE MERCHANT SHIPPING CONSOLIDATION ACT

WITH PRACTICAL OBSERVATIONS ON  
THE ADMEASUREMENT OF SHIPS—REGISTRY, TRANSFER, AND  
MORTGAGE; SAFETY AND PREVENTION OF ACCIDENTS;  
WRECK, CASUALTY AND SALVAGE.

THE WATERSIDE PRACTICE OF THE CUSTOMS,

Being a succinct and popular Exposition of out-door business, illustrated with numerous  
Examples and Forms of Entry.

A SYNOPSIS OF CUSTOMS' BONDS,

WITH A DETAILED STATEMENT OF THE MODE OF FILLING UP NOTICES, AND OF  
PREPARING BONDS.

THE REGULATIONS APPLICABLE TO PERSONS NOMINATED  
TO OFFICES IN THE CUSTOMS.

*The Customs' Establishment of the United Kingdom,*

*With a carefully-compiled Index, Alphabetically arranged.*

BESIDES

Orders in Council, Treasury and Customs' Orders, and a vast amount of other information  
useful to Members of Parliament, Merchants, Ship Owners, Brokers,  
Agents, and to all Persons engaged in Foreign Commerce.

BY EDWIN BEEDELL,

(Author of the *Mercantile and Maritime Guide*,)

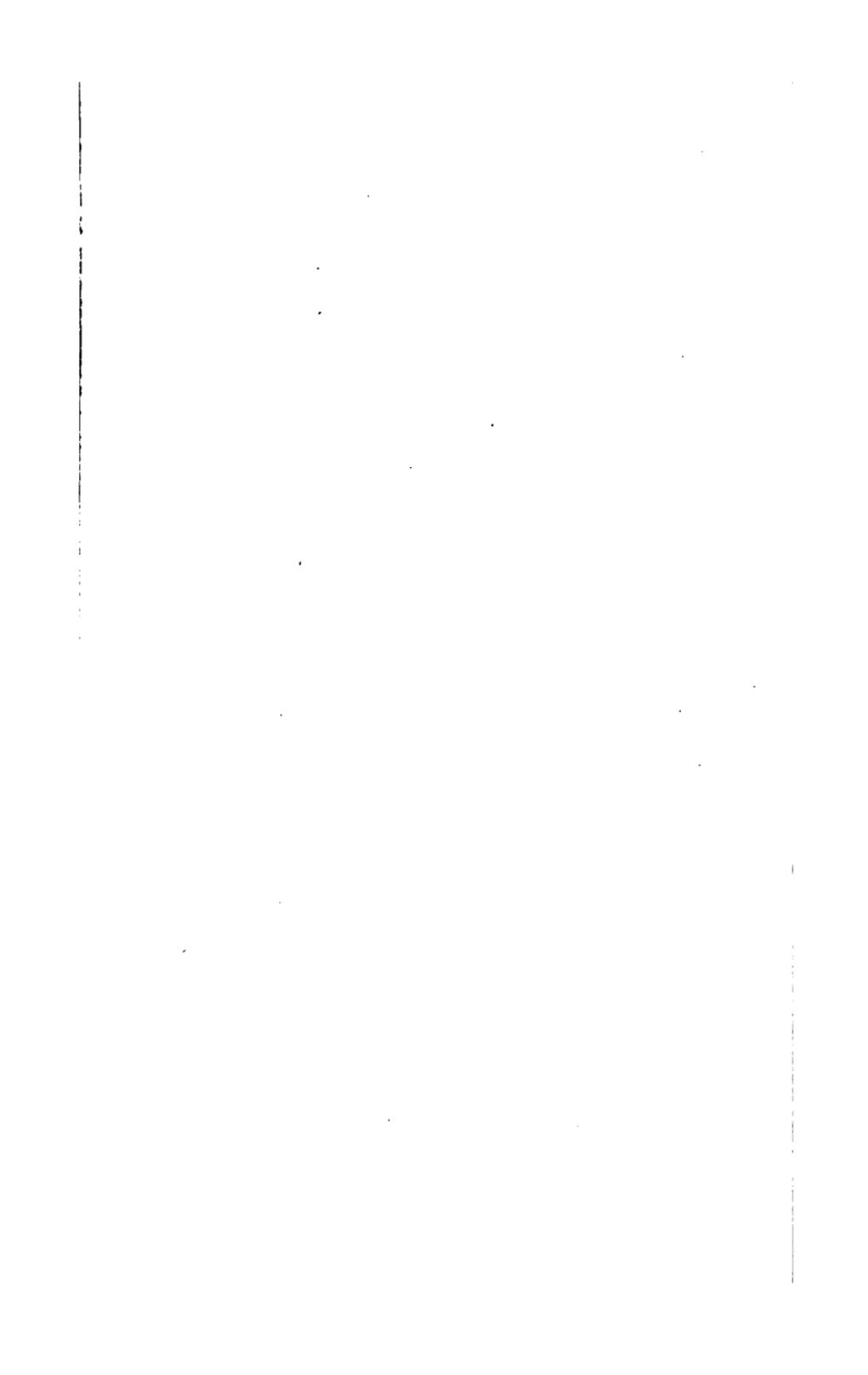
OF THE OFFICE OF EXAMINER AND PRINCIPAL CONTROLLER OF ACCOUNTS,  
CUSTOM-HOUSE, LONDON.

LONDON:

BAILY BROTHERS, 3, ROYAL EXCHANGE BUILDINGS,  
CORNHILL.

1858.

Per. 23292. e. 5  
1858



## P R E F A C E.

---

THAT portion of the contents of this work which embraces a revised Table of Duties, includes but few changes since the publication of the previous edition. These consist in the admission, duty-free, of a few articles of minor importance, viz.:—Oxymuriate of Tin, Chloride of Lime, Platina Wire, Sheet Iron, and Tin Plates—in the modification of duties on Plums, on Hats and Bonnets of Felt, and on manufactures of Caoutchouc—in a reduction, until the 30th March, 1860, of the duties on Tea and Sugar, and in an increased rate on Spirits consumed or distilled in Ireland.

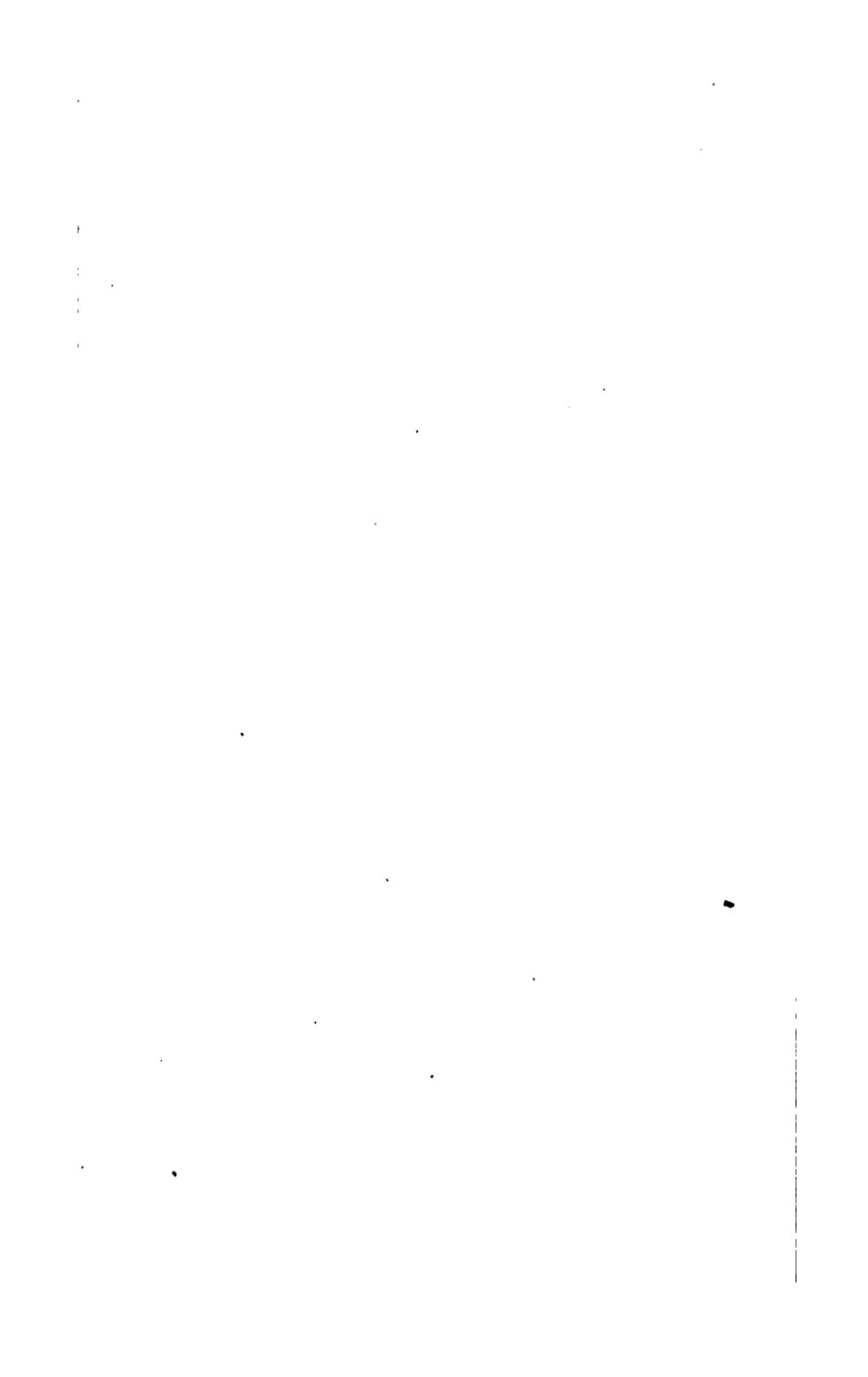
The last-mentioned provision was specially enacted for the purpose of assimilating the duties on Spirits in Ireland with those chargeable in England and Scotland; so that—Spirits hitherto having been exceptional—all articles of importation, since the 19th April last, are assessed with the same rates of duty in one part of the United Kingdom as in the other.

Other portions of this volume, however, contain new regulations of great importance to persons concerned in the importation, exportation, and transhipment of merchandise; likewise a practical treatise on the mode of preparing and filling up Customs' Bonds, and some useful comments on the Registry, Admeasurement, Registry, Transfer and Mortgage of Ships, together with a carefully prepared alphabetical list of all the known Ports or places of Shipment from whence merchandise is imported into this country.

Notwithstanding the absence of any new important enactments of a fiscal character, the Compiler trusts that the present edition, which has undergone the strictest revision, and which comprises all orders and regulations affecting Custom House business, to the latest day of publication, will be as acceptable as its predecessors, and in conclusion, begs most respectfully to offer his best thanks to Patrons, Friends, and Subscribers, in every quarter of the globe, for their kind interest and continued support.

EDWIN BEEDELL.

NO. 40, TREDEGAR SQUARE, BOW ROAD,  
*London, October 20th, 1858.*



## CONTENTS.

	<small>PAGE</small>
PROHIBITIONS AND RESTRICTIONS INWARDS . . . . .	1
TABLE OF CUSTOMS DUTIES . . . . .	5
FORMS OF ENTRIES . . . . .	50
DECLARATIONS . . . . .	57
BAGGAGE REGULATIONS . . . . .	62
IMPORTATION AND WAREHOUSING . . . . .	66
WAREHOUSING PORTS OF THE UNITED KINGDOM . . . . .	86
DOCKS, LEGAL QUAYS, AND SUFFERANCE WHARVES IN LONDON	92
COASTWISE REGULATIONS . . . . .	98
ISLE OF MAN REGULATIONS AND DUTIES . . . . .	101
RECIPROCITY COUNTRIES . . . . .	106
EXPORTATION . . . . .	107
TRANSHIPMENT REGULATIONS . . . . .	115
BOUNTIES AND DRAWBACKS . . . . .	129
INLAND REVENUE DUTIES . . . . .	132
SHIPS' STORES REGULATIONS . . . . .	138
RENT CHARGES . . . . .	141
TONNAGE DUTIES . . . . .	147
THE WATERSIDE PRACTICE . . . . .	149
LIST OF BRITISH AND IRISH GOODS USUALLY EXPORTED . . . . .	189
CUSTOMS' BONDS AND STAMP DUTIES THEREON . . . . .	198
LIST OF COUNTRIES AND PORTS . . . . .	210
CHANNEL ISLANDS AND BRITISH POSSESSIONS . . . . .	287
RULES ON ADMISSION TO THE CUSTOMS' SERVICE . . . . .	291
MERCHANT SHIPPING CONSOLIDATION ACT . . . . .	300
MISCELLANEOUS ORDERS . . . . .	360
LIST OF PERIODICAL RETURNS . . . . .	408
THE CUSTOMS' ESTABLISHMENT OF THE UNITED KINGDOM . . . . .	406
INDEX TO NAMES OF OFFICERS AND CLERKS . . . . .	437

## ABBREVIATIONS USED IN THE WORK.

---

<i>For</i>	B. P.	<i>read</i>	British Possessions.
O. C.	"	Order in Council.	
T. O.	"	Treasury Order.	
B. O.	"	Board's Order.	
B. M.	"	Board's Minute.	
G. O.	"	General Order.	

## PATRONS AND SUBSCRIBERS.

---

THE RT. HON. THE EARL OF DERBY,  
First Lord of the Treasury.

THE RT. HON. BENJAMIN D'ISRAELI, M.P., &c., &c.,  
Chancellor of the Exchequer.

THE RT. HON. SIR EDWARD BULWER LYTTTON, BART., M.P., &c.,  
Secretary of State for the Colonies.

THE RT. HON. THE LORDS COMMISSIONERS OF HER MAJESTY'S  
TREASURY, (*six copies*).

SIR WILLIAM H. JOLLIFFE, BART., M.P., &c., &c., } Joint Secretaries of  
GEORGE A. HAMILTON, Esq., M.P., &c. &c. } the Treasury.

SIR CHARLES E. TREVELYAN, Assistant Secretary.

THE RT. HON. THE LORDS COMMITTEE OF PRIVY COUNCIL  
FOR TRADE, (*90 copies*).

SIR J. EMERSON TENNENT, {  
JAMES BOOTH, Esq., } Secretaries of the Board of Trade.  
T. H. FARRER, Esq.,  
ALBANY FONBLANQUE, Esq., Chief of the Statistical Department.

HIS EXCELLENCY RT. HON. THE EARL OF EGLINTON, K.T., P.C.,  
&c., &c., &c.,  
Lord Lieutenant of Ireland.

THE RT. HON. LORD NAAS, M.P., &c. &c.  
Chief Secretary for Ireland.

The Hon. Commissioners of Her Majesty's Customs, (*25 copies*).  
THE RT. HON. SIR THOMAS FRANCIS FREMANTLE, BART.,  
Chairman.

THE HON. STEPHEN EDMUND SPRING RICE,  
Deputy-Chairman.

FREDERICK GOULBURN, Esq.  
ADMIRAL SAURIN.

GRENVILLE CHARLES LENNOX BERKELEY, Esq.  
WILLIAM RATHBONE GREG, Esq.

THE RT. HON. LORD VISCOUNT PALMERSTON, M.P., &c., &c.,  
THE RT. HON. SIR GEORGE CORNEWALL LEWIS, BART., M.P., &c.,

THOMAS M. WEGUELIN, Esq., M.P., &c., &c.

BRODIE M. WILLCOX, Esq., M.P., &c., &c.

OCTAVIUS MORGAN, Esq., M.P., &c., &c.

CRAWSHAY BAILEY, Esq., M.P., &c., &c.

COLONEL THOMAS E. TAYLOR, M.P., &c., &c.

GEORGE MACARTNEY, Esq., M.P., &c.

SIR EDMUND HAYES, Bart., M.P., &c., &c.

W. S. LINDSAY, Esq., M.P., &c., &c.

G. MOFFATT, Esq., M.P., &c., &c.

THOMSON HANKEY, Esq., M.P., &c., &c.

JOHN HEATHCOAT, Esq., M.P., &c., &c.

HIS EXCELLENCY THE FRENCH AMBASSADOR, (*2 copies*)

HIS EXCELLENCY THE AUSTRIAN AMBASSADOR, (*3 copies*.)

HIS EXCELLENCY THE PRUSSIAN AMBASSADOR, (*4 copies*.)

HIS EXCELLENCY THE AMERICAN AMBASSADOR, (*3 copies*.)

HIS EXCELLENCY THE SARDINIAN AMBASSADOR, (*2 copies*.)

HIS EXCELLENCY THE TURKISH AMBASSADOR, (*3 copies*.)

## THE SECRETARY OF HER MAJESTY'S CUSTOMS.

THE ASSISTANT SECRETARY.

THE COMMITTEE CLERKS.

THE SOLICITOR.

THE ASSISTANT SOLICITOR.

THE SURVEYORS GENERAL.

## THE INSPECTOR GENERAL OF IMPORTS AND EXPORTS.

THE EXAMINER.

THE ASSISTANT EXAMINER.

## THE COLLECTOR AND CHIEF REGISTRAR OF SHIPPING.

THE ASSISTANT DITTO.

## EXAMINER'S OFFICE.

*Principal Clerks.*—Stephen Bourne. John F. Courtenay. Joseph Warren.

## Clerks.

Frederick Sturley  
John W. Hodges  
Henry Miller  
William P. Keatinge  
Charles F. A. Cannon  
Benjamin Bassett  
Alfred M. Masset  
Charles Peto  
Thomas Potbury  
William Robinson  
William Fenton  
Peter Robertson  
George S. Dudley  
Robert H. Woods  
Charles Waters

Charles W. Mutlow  
Dundas C. Williams  
Alexander W. Dods  
Charles A. J. Cooper  
George Cook  
Roderick M. Paton  
Edward Kelly  
George F. Nedham  
James Hoare  
Frederick M. Dwight  
Richard C. Nokes  
John D. Farquhar  
George C. Wilkinson  
Alexander Wood  
Thomas A. Blake

William T. Mills  
William F. C. Britton  
Charles Pyke  
Alexander S. Watt  
Griffith Griffiths  
George S. Ellison  
James Moxon  
John O'Dell T. Hill  
Edmund C. Daniell  
George Voysey  
George M. Gunn  
Edmund F. Stewart  
Charles E. Pyemont  
Charles H. Norman  
Albert C. Nixon

## INSPECTOR GENERAL'S OFFICE.

## Clerks.

*John I. Austen. John Fish Shynn. Henry S. Persse. P. J. Le Sueur.*

## CONTROLLER GENERAL'S OFFICE.

## Clerks.

*Edward Bassett. | Joseph Evans.*

## LONG ROOM.

*Principal Clerks.*—John B. Henderson. Joseph Slocombe.

## Clerks.

*Frederick Rich. Edwin Boyd. Henry H. Hooper. John Flett.*

## LEGAL QUAYS.

*Controller of Accounts.*—Sidney S. Dipnall.*Assistant Ditto.*—Edward Jones.*Principal Clerks.*—Robert Taylor. Robert Dixon.

## Clerks.

W. B. Measor  
W. S. Raby  
A. Eastou  
F. Maclean (*4 copies*)  
H. Wells

H. J. Gardner  
W. Whitter  
L. Harris  
H. G. Smith  
A. Spratt

T. R. Whitney.  
J. G. Rubie  
A. Neighbour  
A. Tippet  
J. Hill

## TEA AND EAST INDIA OFFICE.

*Controller of Accounts.*—Samuel Buller Lemon,*Clerks,*

H. D. R. Forster. J. G. Trevor. F. Taylor. E. P. Cowcher. C. Hoffmeister.

## LONDON DOCKS.

*Controller of Accounts.*—John Pierce.*Assistant Controller of Accounts.*—Malcolm D. Crosbie.*Clerks,*Thomas Perkins  
Philip Champ  
Oliver G. LoweSamuel Harris  
Joseph F. DuttonThomas Grady  
R. F. Lacon  
Alfred Burgess

## ST. KATHARINE DOCKS.

*Clerks,*

T. H. Askew

G. K. Beedle

W. H. Baker

## EAST AND WEST INDIA DOCKS.

*Controller of Accounts.*—Samuel J. Louttit.*Assistant Ditto.*—J. R. Squirrell.*Clerks.*Matthew Irving  
Francis Molony  
James. M. Goldie  
Samuel FrostRichard Flanagan  
Godson Godson  
John H. Dixson  
Joseph J. T. Bertt  
Alfred Kitchener (*on probation.*)Edward Crawley  
Thomas R. Haddon  
James Monsell  
John S. Cobb

## JEWELLER'S OFFICE.

*Clerks.*—W. C. Chalker. Thomas Stevenson. W. K. Punshon.*Landing Surveyors.*

John Lucock

Anthony Compton

William P. Tomlins

*Searchers.*Henry Inglis  
Walter Inglis  
Charles T. Pickford  
Frederick W. Wallis  
Thomas A. Bussell  
Joseph Hoare  
Robert K. Heath  
Sydney J. Brewor  
R. HillmanJames Oldham  
Francis Wearne  
A. W. Wadsworth  
Joseph Paxton  
Adam Innis  
G. B. N. Bass  
G. W. Poer  
Edward P. Lefevre  
William KirbyRobert Dundas  
J. Christian  
Richard E. S. Oram  
W. J. Andrews  
R. Cogan  
J. H. Heritage  
G. Barber  
J. Foot (*acting*)  
A. Burgess (*ditto*)*Inspectors of Gaugers.*Abraham Rickon  
William J. ReadyRobert Whitaker  
Thomas HullHugh M. Cumming  
Nathaniel Stevens*Gaugers.*David Graham  
Thomas Watkins  
John Wogdon  
William B. Morris  
Wm. S Chamberlain  
James FletcherCharles Brotherton  
Thomas Williams  
Thomas J. C. Evans  
William Meakin  
D. P. PatrickL. J. Gregory  
L. C. Hobson  
R. Pentreath  
D. R. Ramel  
W. Foxwell*Superintending Lockers.*—Edward J. Weale. John Oldrey. R. Tangay.

## WATERGUARD DEPARTMENT.

*Inspectors of the River*

John Edwin Burt  
Richard Fernyhough

James Denton  
James B. GMes

Robert Grey

*Tide Surveyors.*

John Donnan  
William Ronayne  
Robert M'Donald  
Richard Daws  
John Wakem  
John Blyth  
Charles C. Fowler  
William Taylor  
Thomas Widger  
Thomas Robb  
William Oakes  
John J. Dean  
Joseph Hicks  
Hugh Jones

William E. Monger  
James Linton  
Benjamin Sans  
John Harris  
Thomas Smith  
John W. Hurrell  
Charles Vincer  
George Hardy  
George Clayton  
John Johnson  
Henry Wilkins  
Robert Henderson  
William Molyneux

Thos. N. Wickenden  
George Johnston  
Thomas Baker  
Patrick Crawford  
Robert Patterson  
Thomas G. Batt  
John Penney  
Thomas Lewis  
James Gardner  
R. B. Hampton  
Patrick Ronayne  
Thomas Harris  
James Russell  
Ebenezer Johns

*Tidewaiters.*

Martin Ford  
Michael Gallagher  
Edward Young  
William James

Henry C. Macey  
Thomas G. Edwards  
John Sample  
Edward Hurry

John Buchan  
Thomas Nichol  
Robert Hall

*Veterinary Surgeons.*

William Simmons      F. G. Holman,

*The Medical Inspector.*

James O. McWilliam, M.D., C.B., &c. &c.

*The Surveyor for Sloops.*

Lieut. Leven C. T. Walker, R. N.

*The Surveyor-General of Tonnage.*

George Moorsom.

*The Queen's Warehouse-keeper.*

Robert Pritchard.

*The Appraiser of Seized Goods.*

John Claridge.

*The Secretary of Customs Fund and Manager of Bill of Entry.*

George Plank.

*The Controller of Ditto.*

Ablezer Harper.

## MERCHANTS, &amp;c.

Aders and Hogg	Carreras, Frederick	Devitt and Moore
Adolph, W. and Co.	Carter, W. R.	Dingwall, Portal & Co.
Allnutt and Co., J.	Castindieck & Schlutow	Dodd, P. G.
Alexander, Fletcher, and Co.	(9 copies)	Dodson, J.
Alexander, W.	Cavan Brothers	Donaldson H. and J.
Anderson, Hunt, & Co.	Chambers, F.	DonaldsonLambert&Co
Anderson, J. and Sons	Chaplin, J. C.	Donner, C. F. and Co.
Armstrong, M.	Chapman, E. H.	Downing, H. B.
Ashton and Co.	Chapman, J. and Co.	Duckworth and Co.
Aspert, Powell and Co.	Chapman, Thomas	Dudfield, Benjamin
Auld, James	Chinnery, Johnson & Co.	Dudin and Sons, H.
Ayerst, John	Chippingdale Brothers	Dumareille & Chardin
Azemar and Co.	Christey, W.	Duncan and Co.
Bake, Adam and Co.	Christie, R. and M.	Dunk, H.
Baker, Tucker, and Co.	Chubb, M. & F.	Dunn and Co.
Barugh, J.	Churchill and Sim	Durrant, J. A.
Barber and Co., J.	Clagett, Son, & Co.	Dutheld, H. T.
Barber & Black	Clarke & Rowe	Dunbar, Duncan & Co.
Baring Bros. (9 copies)	Clark & Baglehole	Edgell R. H., & Co.
Barnes and Co.	Clode and Baker	Edwards, A. R. & Co.
Barraclough, C.	Cohu, Junr., A.	Elder, A. L.
Beard, W. D.	Cock&Tattersall, A.&H.	Eliot, J. P.
Beatson and Co., J.	Cole, junr., W.	Emanuel, F. H.
Bell, J. T., and Co.	Coles, C., and C. A.	Escombe, R.
Bell, J. W.	Colebatch, J.	Evans and Co., D.
Bell and Son	Coles, Brown and Co.	Fairrie, Bros. and Co.
Benda and Co., G.	Colin Brothers	Farina Jean Marie
Bennet and Aspinwall	Collins and Co.	Feist, H. and C. J.
Benioff, Judah	Collyer, N. and R.	Filby, M. B.
Bendell, J. W.	Coleman, Thomas	Filby and Co.
Berens, Blumberg & Co.	Cooper and Potter	Finlay, Hodgson & Co.
Beverley, T.	Cope, Thomas	Finnis and Fisher
Bicker, Caarten & Co. P.	Corrie & Co.	Fisher, T. W.
Bignore, J.	Continental Wine Co.	Flett, J.
Birdseye and Co., H.	Cosens, F. W.	Fonseca, Monteiro&Co.
Blythe Brothers	Cooper, C. C.	Forbes, Forbes and Co.
Blyth and Green	Cory, W. Henry	Ford, Curtis and Curtis
Bonus, J. and Co.	Cooke, C.	Fossett, W. A.
Borradaile, A.	Cotesworth and Powell	Freeman and Co.
Boyd and Co.	Cousins, R. W. & Co.	Frith, Sands, and Co.
Bovill, Walter	Coverdale&Gottheimer	Friend and Co.
Bremner & Till	Crouch, C. K.	Frühling and Göschen
Bradford, C.	Crouch and Holmes	Fulcher, H. C.
Brandrum and Co.	Culeme, Dekoo, Dumas and Co.	Fuller, G.
Brook, Thornton&Brook	Cutler and Co.	Gallaway, B.
Brown and Co.	Da Costa, L. A.	Gandell, Jun., & Co.
Bryant and Davis	Daley and Symons	Gammon, H.
Buck and Co.	Dalgetti and Co.	Gansewinkel, J.B.&Co.
Bullivant and Wilson	Daniel, Colvell and George	Garraway & Co. F. & G.
Bullen and Hancock	Davis and Sons, G. F.	Garvey, P.
Burdon and Gardner	Davis, O. H.	Gatricelli, D.
Byass and Barclay	Davis, H. N.	Gibbs, A. and Sons
Byass, R. B.	Dawson, Campbell&Co.	Giesler & Co. Frederick
Cannon and Jeppson	Dawson, James	Giudici and Co.
Capper, G., & Nephew	Day, Charles	Goddard and Co.
Cardinali, T.	Depnall, Phare and Co.	Gold John.
Carey, W. H. & Sons	De Couvre and Co.	Gorman and Co.

*Merchants, &c. (continued).*

Goss, Ager and Wills	Kiddell, J. D.	Montoya, Saenz & Co.,
Graseman and Co.	Kilby, and Co. T.	Moore and Hayes
Grey, H. jun. (6 copies)	King, C. T.	Morice and Towne
Green and Co., T. J.	Kohnstamm, J.	Morlet & Horne
Grey, Coles and Co.	Krethmer, G.	Morris and Stone
Grant, Hodgson & Co.	Krüger and Borrett	Morrison, Dillon & Co.
Grylla, H. W.	Lachlan and Co.	Moses, D.
Haley, J. and Co.	Lambje, J.	Munt, Brown and Co.
Hall, W. J. & Co.	Lambert, Wm.	Murray, W. J.
Hambien, J. H.	La Mark, F.	Murton & Webb
Halsted, Capt. G., R.N.	Laming and Co.	Nelson, C. C.
Hankey, T., and Co.	Lane, Hankey & Co.	Newman, Hunt and Co.
Hanson & Son, Samuel	Langstaff and Co.	Nicholson, J. & W. & Co.
Hardwicke, Jones, and	La Roche and Co.	Nicolson, Brothers
Maurice	Layton, Hulbert and Co.	Nind, B.
Harker and Co., G.	Leach and Clark	Noldwritt, J. S.
Harper, Burne and Co.	Leech, W.	Northern Steam Compy
Harris, Josh.	Leaf, Sons and Co.	Norton, F.
Harrington and Hewett	Le Coq and Co.	O'fleary and Co.
Hart and Son, Lemon	Leete & Baillon (3 copies)	Olivier, C. H. (3 copies)
Hartley and Co.	Lengerke and Caesar	Ollier and Co.
Haviside and Co.	Lenox and Clarke	Olyett, E.
Hayter and Howell	Levy Brothers	Oswald, Fitz, and Co.
Heading and Bedell	Lightly and Simon	Oxford, W.
Heeps, W. R.	Lindo, D.	Oxford, H.
Heilbronn, William	Lindsay and Co., W.S.	Pearse and Midlane
Henikell, Buisson & Co.	Lintott, James	Pearson and Coleman
Henekeys, Abbott & Co.	Little, W. and Co.	Peek, Brothers
Herring and Co.	Lizardi and Co.	Pelly, and Co. A.
Hills and Underwood	Lloyd, D. and Co.	Penney and Co., G. H.
Hints and Co.	Loosemore, J.	Penny and Co.
Hodgkinson, Tonge & Co	London Wine Company	Penny, C. W.
Hoffman & Co. (3 copies)	Lovegrove and Co.	Phillipps Graves & Co.
Hooper, H. H.	Lowndes and Co., T.	Phillips, Shaw and
Hopcraft & Broadwater	Lubbock, Sir J. & Co.	Lowther
Hooper and Strangman	Lucey and Sons, C.	Pickford and Co.
Hooker and Co., G.	Lucey, Thomas.	Pilow, Thomas jun.
Honychurch, T.	Lusk, and Co., A.	Pope, and Co., W.
Hope and Co.	Maclean and Woolley	Pound, Wm.
Hornblower, J.	Mac Cracken, J. & R.	Postans, W. H.
Hotchkiss and Mobbs	Mac Donald, James	Powles Brothers
Houlder, Bros. & Co.	Mac Farlane, and Co.	Powell and Sons, H.
Howden and Son	Macpherson, G. A.	Prager and Bamberger
Howes and Edwards	Maitland and Co.	Puzey, T.
Hunt, John (2 copies)	Major, C. J. (2 copies)	Quick, J. C.
Huth, & Co., Frederick	Mallalieu and Co., W.	Rahn, G.
Illiberry and Hind	Maples, W. P. (3 copies)	Ralli and Co.
Innes, Brothers & Co.	Marczetti & Sons, F. G.	Rattray and Co.
Jackson & Co., W.	Martin and Co.	Rayden and Read
James, John	Martineau, D. & Sons	Redfern and Alexander
Jay and Groom	Martinez and Co.	Reed and Hawley
Jimenez and Co., J.	Marshall, T.	Rich, F.
Johnson and Gwyer	Marshall, W. F.	Richards, W. J.
Jones and Candler	Marshall and Edridge	Rutherford, C.
Jones, Price & Co.	Mason, Ramsden & Co.	Robertson and Co., A.
Jones, R. C.	Meallin, G.	Roberts, W.
Joyce, W. A.	Melhuish, Son and Co.	Robinson and Fleming
Jules, Mumim & Co.	Middlemist & Hammond	Roechussen & Co.
Kearns & Major (2 copies)	Mirnardiere, H.	Rogers, Gladstone & Co.
Kahl, Brothers	Minasi, H. S. (3 copies)	Rolfe, H. A.
Keeling and Hunt	Mitchell, W. H.	Ross, A.
Kendall, J.	Mitthofer, R.P.	
Kensington, Paines & Co.	Moffatt and Co.	
	Monteaux Brothers	

*Merchants, &c. (continued).*

Rosel, Fehr, and Co.	Smith and Gregory	Turnley Brothers
Rothschild, Baron	Smith and Co.	Twining and Co., R.
Routh, T. G.	Somers, L.	Twiss and Brownings
Row, W. and Son	Spaeth, C. B.	Unonius and Paton
Rowell and Racine	Spartali and Co.	Vasey Brothers
Ruck, Fenwick & Ruck	Spenser and Budden	Vink, John ( <i>9 copies</i> )
Ruseil, George	Stahlischmidt, F. T.	Von der Heyde, J.
Eyman, J. C.	Stanbridge, W. T.	Von der Heyde, C. O.
Sabel and Co.	Stayner, J.	Voss and Co., J. and M.
Sack, Bremer and Co.	Stephens, T.	Vyse and Son
Sampson and Son	Stevenson and Sons	Wackerbarth, & Co. E.
Samuda, D.	Stewart & Standerwick	Ward, J.
Sanderson, Fry & Co.	Stewart J.	Watson, J.
Sandeman, Son & Co.,	Stewart and Smith	Watson, H. S.
Saunders, J.	Still, J. C.	Watson, R.
Saunders, J.	Strachan and Co.	Webb and Co., R.
Scarborough, J. R.	Stutchbury and Sons	Webster, J. M.
Scheidt, C. and Co.	Suart and Simpson	Weisman, W. B.
Schaefer J. de ( <i>3 copies</i> )	Surgey, W.	West, W.
Schneider, Pellegrini,	Swanzey, F. and A.	Westbeech, Alfred E.
and Co.	Sevin, Grellet and Co.	Whiting, N.
Scotland and Co.	Sydney and Wiggins	Whitmore, J. C.
Scholey and Son, G.	Syers and Co.	Wilding and Kent
Schroder and Co., J. H.	Taddy and Co.	Wilkinson, T.
Scotney and Earnshaw	Tanner, T. ( <i>3 copies</i> )	Wilkinson, Hayward &
Scrutton, Sons & Co.	Temple and Co.	Cowley
Scrutton, G. C.	Tennant, Sons and Co.	Williams and Cowley
Schofield, G. and J.	Thomas, D. C.	Wilson and Hampshire
Sewell and Neck	Thomassett and Cuffey	Wilson, Morgan & Co.
Seymour, Peacock & Co.	Thompson, J., and Co.	Wood, Field and Co.
Sharer, Lamb & Co.	Thompson, Bonar & Co.	Wood, W.
Sharland, W. H.	Thomson and Co., J. R.	Woodrooff, Fenwick
Shepherd and Co.	Thiern & Co., J. C. jun.	Woolf and Co.
Shorter, Pownall & Co.	Torry, Paget and Co.	Wright and Co.
Short, W. and Co.	Tosar Brothers	Wynmark and Co.
Silberrad, R.	Tottie, C., and Sons, ( <i>3</i> <i>copies</i> )	Yates & Son, G. B.
Sims, A. J.	Travers and Sons, J.	Yule and Co.
Sjordet, Meyer & Co.	Treacher, Osborn & Hall	Zulueta & Co.
Slocombe, J.	Trower, Lawson & Co.	
Smith, John	Turnbull, John	

## PUBLIC COMPANIES, CONSULS, &amp;c.

The Library of the House of Lords.  
 The Library of the House of Commons (*two copies*).  
 The Library of the Foreign Office.  
 The Library of the Board of Control (*two copies*).  
 The Library of the Colonial Office.  
 The Corporation of the City of London.  
 The Worshipful the Russia Company.  
 The General Steam Navigation Company.  
 The Peninsular and Oriental Steam Navigation Company (*two copies*).  
 The Committee at Lloyds (*two copies*).  
 The Directors of the East and West India Dock Company (*ten copies*).  
 The Directors of the London Dock Company (*six copies*).  
 The Directors of the Victoria (London) Dock Company (*two copies*).  
 The Directors of the Commercial Dock Company (*two copies*).

*Public Companies, Consuls, &c. (continued).*

The Honorable the Corporation of the Trinity House.			
The Hudson's Bay Company ( <i>two copies</i> )			
The French Consulate General ( <i>two copies</i> ).			
The Russian Consulate General.			
The Austrian Consulate ( <i>3 copies</i> .)			
The Consul General for the Hanseatic Republic			
The Consul General for Guatemala and Costa Rica.			
The Consul General for Denmark.			
The Consul General for Saxe Weimar.			
The Consul General for Belgium.			
The Consul-General for the Two Sicilies ( <i>two copies</i> .)			
The Norwegian Consulate ( <i>three copies</i> )			
The Spanish Consulate General ( <i>two copies</i> ).			
The Sardinian Consulate.			
The Vice Consul for New Granada.			
Her Britannic Majesty's Consul	....	....	Boulogne
Her Britannic Majesty's Consul	....	....	Brest
Her Britannic Majesty's Consul	....	....	Havre
Her Britannic Majesty's Consul	....	....	Granville
Her Britannic Majesty's Consul	....	....	Orleans
Her Britannic Majesty's Consul	....	....	Paris
Her Britannic Majesty's Consul	....	....	Cadiz
Her Britannic Majesty's Consul	....	....	Genoa
Her Britannic Majesty's Consul	....	....	Ancona
Her Britannic Majesty's Consul	....	....	Venice
Her Britannic Majesty's Consul	....	....	Elsinore
Her Britannic Majesty's Consul	....	....	Madrid
Her Britannic Majesty's Consul	....	....	Tunis
Her Britannic Majesty's Consul	....	....	Havana
Her Britannic Majesty's Consul	....	....	Tampico
Her Britannic Majesty's Consul	....	....	Comoro Isles
Her Britannic Majesty's Consul	....	....	Madeira
Her Britannic Majesty's Consul	....	....	New York
Her Britannic Majesty's Consul	....	....	Tahiti
Her Britannic Majesty's Consul	....	....	Port au Prince
Her Britannic Majesty's Consul	....	....	San Francisco
M. Le Directeur General des Douanes Françaises	....	....	Paris
L'Intendant General des Douanes	....	....	Havre
M. Pagelet, Courtier Maritime	....	....	St. Malo
Dietrichsm Brothers, Merchants	....	....	Berne
M. Debremaecker, Rue de Pont Neuf	..	....	Brussels
Baring Brothers ( <i>two copies</i> )	..	....	New York
Grimmel, Mintum and Co. ditto	....	....	New York
M. Anderson and Co., Merchants	....	....	St. Petersburg
E. Richardson and Co., Merchants, &c. ..	....	....	New York
George Adam Hague, Customs	....	....	Jamaica
R. H. Hamilton, Esq., Commission Agent	....	....	Montreal
J. J. Worth, Surveyor General of Customs	....	....	San Francisco
Joseph De Pinsay Green, Esq., Lloyd's Agent	....	....	ditto
Glen, Green and Co. Merchants	....	....	ditto
Mackenzie Thompson, ditto	....	....	ditto
Hastier, Baines and Co. ditto	....	....	ditto
Edwards and Co.	....	....	ditto
Lamont, Hunter, and Co. ditto	....	....	ditto
Alexander Forbes & Co. ditto	....	....	ditto
John Guthrie, Collector of Customs	....	....	Geelong
R. Down, Inspector General of Customs ( <i>twenty copies</i> )	....	....	Melbourne
P. Hindmarch, Landing Waiter ( <i>twenty copies</i> )	....	....	Sydney
Auguste Le Coq, Merchant ..	....	....	Hong Kong
J. T. Commissiong, Collector of Customs	....	....	Sierra Leone

**S U B S C R I B E R S**  
**AT THE**  
**OUTPORTS OF THE UNITED KINGDOM.**

**ABERDEEN.**

Kenneth Mackenzie, Collector  
 R. Smith, Controller  
 Alexander Lyell, 1st Clerk  
 Alexander McFarlane, 2nd ditto  
 David Bremner, Searcher  
 J. Turner ditto  
 W. and C. Williams, Merchants  
 R. Mitchell ditto  
 W. Gregor, P. C. O. (*Newburgh*)

**ABERYSTWYTH.**

Benjamin S. Candler, Controller  
 D. Williams, P. C. O. (*Aberystwyth*)  
 Andrew Riddell, P. C. O. (*Aberystwyth*)  
 D. Evans, Timber Merchant (*New Quay*)

**ALLOA.**

John Thomas Ansell, Collector  
 Franklin T. Boucher, Controller  
 Stevenson and Co., Ship Brokers  
 Andrew Thomson, Timber Merchant  
 Stein and Dewing, Ship Brokers  
 J. Sinclair, Ship Owner (*Stirling*)

**ARBROATH.**

George H. Price, Collector  
 John F. Gairdner, Controller  
 William Finlay, Searcher  
 David McKenzie, Jun., Ship Broker  
 R. Henderson, Secretary to Arbroath  
 Commercial Association

**ARUNDEL.**

Robert James, Collector  
 C. Rudwick, Controller  
 Henry Lear, Receiver of Wreck  
 John Wilson, Collector of Port Dues  
 Marshall and Fry, Merchants  
 J. E. Butt, ditto (*Littlehampton*)  
 R. W. Grudgfield, Tide Surveyor  
 Thomas Heward, Ship Owner and  
 Agent  
 Thomas Wilson, P.C.O. (*Chichester*)

**AYR.**

J. Stewart, Collector  
 Cowan & Co., Merchants and Bonded  
 Store Keepers

**BANFF.**

John Bold, Collector  
 Henry Blake, Controller  
 Wm. Cruickshank, Assist. Tide Surveyor (*Macduff*)  
 J. Cruickshank, P. C. O. (*Garmouth*)  
 Thomas Scott, P. C. O. (*Cullen*)

**BARNSTAPLE.**

Caleb Cox, Controller  
 Robert Gillham, P. C. O. (*Ilfracombe*)

**BELFAST.**

James Trevenen, Collector  
 W. J. McCracken, Chief Clerk  
 David Currie, Long Room  
 David Miller ditto  
 James Campbell ditto  
 Andrew Jennings ditto  
 William Dawson ditto  
 Edward Brown, Searcher  
 William J. Tripp ditto  
 John & Thomas Sinclair, Merchants  
 and Shipowners  
 Hamilton, Megaw and Thomson, do.  
 James P. Corry and Co., do.  
 Robt. Henderson, Shipowner & Steam  
 Boat Agent, &c.  
 Andrews and Alexander, ditto and  
 Ship Brokers

Clotworthy and Pinkerton, ditto  
 Colvil, Auld and Co., ditto  
 P. L. Munster and Son, ditto  
 Samuel Gowan and Son, ditto  
 Phillips and Moore, ditto  
 A. Forrest and Co., ditto  
 T. G. Folingsby and Co ditto  
 John Ritchie, jun., Merchant and  
 Commission Agent

**BERWICK.**

Henry Gates, Collector (*2 copies*)  
 George Barton, Controller  
 John Smith  
 Wm. Alder, Wine & Spirit Merchant  
 John Thompson, Corn Merchant  
 Cockburn and Son, Wine Merchants  
 James Sinclair, Lloyd's Agent  
 T. Dickson, Wine & Spirit Merchant

**BIDEFORD.**

Alfred Gossett, Collector  
 Samuel Malley, Controller  
 Wm. Nicol, Tide Surveyor  
 W. H. Williams, Ship Broker

## OUTPORTS, continued :

## BIDEFORD, continued :

J. Mills, Ship Broker  
 William Yeo, Merchant  
 T. Trewin & Co. ditto  
 Heard, Brothers, ditto

## BORROWSTONESS.

George C. Coats, Collector  
 D. Cameron, P. C. O. (*Lime Kilns*)  
 John Steedman, Factor to the Earl  
     of Elgia  
 W. Addison, Ship Agent (*Charlestown*)  
 J. Alexander, P.C.O. (*Inverkeithing*)

## BOSTON.

Clifford Gill, Collector  
 James Paxton, Controller  
 Daniel O'Toole, Searcher  
 Joseph Wren, Merchant  
 S. Lewin      ditto  
 Hackford and Co. ditto  
 W. Smart      ditto  
 Thomas Smyth      ditto  
 B. Williamson, P. C. O. (*Spalding*)

## BRIDGWATER.

George Williams, Collector  
 Thomas Jackson, Controller  
 James Lovibond, Clerk  
 G. Tully, Tide Surveyor (*Burnham*)  
 Peter Boswell, P. C. O. (*Watchet*)  
 T. Ware, Corn & General Merchant  
 Carslake and Barham, Solicitors  
 Thompson and Rowe, Merchants  
 Stuckey and Bagshot, Ship Owners  
     and Merchants  
 G. B. Sully, Ship Broker, &c.  
 Charles Hunt, ditto  
 Axford and Co., Timber and Deal  
     Merchants  
 Taylor and Co., Wine Merchants  
 Poole and Co., Merchants  
 J. J. Calman, Wine Merchant  
 William Fuller, Merchant

## BRIDPORT.

L. M. Maxton, Collector  
 C. Jackson, Controller  
 J. R. Gale, Tidewaiter  
 D. Good, ShipBroker, Lloyd's Agent,  
     Swedish and Norwegian Vice-  
     Consul, Timber Merchant, &c.  
 W. G. Matthews, Ship Broker  
 W. H. Chick, Wine Merchant  
 Densiloe and Co., Wine Merchants  
 J. Swain, Harbour Master  
 Literary and Scientific Institution

## BRISTOL.

Charles Lemon, Landing Surveyor  
 Thomas F. Gilbert, Long Room  
 H. B. Bromhead, Landing Waiter  
 The Searchers of the Port

W. Yeowell, Inspector of the River	J. Fairbairn, Tide Surveyor
F. Thoresby, Patrol Inspector and	Wood Farm Officer
R. J. Weaver, Patrol Inspector and	Acting Tide Surveyor
B. Rice, Acting Patrol Inspector	W. C. Jarrett, Timber Measurer
J. Collings, Tidewaiter	F. K. Barnes & Sons, Timber Mer- chants and Brokers
Jones and Nash, Timber Merchants	E. H. Shoard      ditto
E. H. Shoard      ditto	J. E. Gemaline      ditto
Taylor and Son      ditto	J. How, Ship Owner
J. How, Ship Owner	Evans & Sons, ditto
May and Hassell, Timber Merchants	Parry, Brown, and Co., Ship Brokers
Mark Whitwell & Son, Ship Owners	S. Alsop, Ship Owner
Howell, Gibson, and Leek, Timber	R. and W. King, Merchants
Merchants	Gibbs, Bright and Co., Merchants
H. R. James, Commission Agent and	Thomas Daniel and Sons, ditto
Ship Broker	Mileses and Kington      ditto
Parry, Brown, and Co., Ship Brokers	Ivens and Chessel      ditto
S. Alsop, Ship Owner	James and Robert Bush      ditto and
R. and W. King, Merchants	Warehousekeepers
Gibbs, Bright and Co., Merchants	M. J. F. and A. Alexander, Consul
Thomas Daniel and Sons, ditto	and Vice-Consul for Russia, Hauover, Naples and Sicily, Greece, Mecklenburg, &c., &c.
Mileses and Kington      ditto	John Hallicar, Merchant
Ivens and Chessel      ditto	Harvey and White, Wine and Spirit
James and Robert Bush      ditto and	Merchants
Warehousekeepers	Knapp, Latch and Co., Ship Brokers
M. J. F. and A. Alexander, Consul	Samuel Ward, American Consul
and Vice-Consul for Russia, Hauover, Naples and Sicily, Greece, Mecklenburg, &c., &c.	William Beloe & Co., Sugar Brokers
John Hallicar, Merchant	Stoate and Hosgood, Corn and Flour
Harvey and White, Wine and Spirit	Merchants
Merchants	C. D. Peters, Bond Stores and Pro- vision Merchant
Knapp, Latch and Co., Ship Brokers	Henry Langdon, Captain of "The
Samuel Ward, American Consul	Queen of Britain"
William Beloe & Co., Sugar Brokers	Thos. Watts, Sail and Ships' Colour
Stoate and Hosgood, Corn and Flour	Maker
Merchants	Alfred Pearce, Provision Merchant
C. D. Peters, Bond Stores and Pro- vision Merchant	D. H. F. Carter, P.C.O. ( <i>Uphill</i> )

## CAERNARVON.

Thomas L. Stapledon, Collector  
 Robert Kennedy, Controller  
 Richard Grey, Tidewaiter  
 William Hughes, ditto  
 William Painter, Customs Agent  
 Thomas Turner, Wine Merchant  
 William Roberts, Wine Merchant  
 David Prichard, P.C.O. (*Portmeirion*)  
 Robert Thomas, Shipbuilder (ditto)  
 Owen Griffiths      ditto (ditto)  
 William Roberts ditto (ditto)  
 Edward Maxwell, P.C.O. (*Larmeech*)

## OUTPORTS, continued:

## CAMPBELTOWN.

A. Macdonald, Collector  
 W. H. Cossins, Controller  
 R. Gordon, Tidewaiter  
 D. McEachran, ditto  
 J. Lindsay, P. C. O. (*Islay*)  
 John Pirie, ditto (*Oban*)  
 Colin Campbell, ditto (*Torbermory*)  
 Duncan MacPhail, ditto (*Tarbert*)

## CARDIFF.

William Peake, Collector  
 William Argent, Controller  
 W. H. E. Godfrey, 1st Clerk  
 George Murray, 2nd do.  
 Thomas Davis, 3rd do.  
 F. M. Leonard, 4th do.  
 Samuel Tilly, Tide Surveyor  
 J. Coyle ditto  
 W. Gibbs, Assist. ditto  
 J. Rees, Tide Waiter, 1st class  
 W. Rees ditto ditto  
 John Jones, ditto 2nd class  
 J. W. Noel, ditto ditto  
 J. Evans, ditto ditto  
 J. Phillips, ditto ditto  
 J. Elliott, Bonded Store Merchant  
 Peake Brothers, ditto  
 H. Grant, ditto  
 Sully and Howe, Ship Brokers, &c.  
 Rochester, Verwoert, & Co. Merchants and ditto  
 J. R. Smith, Austrian Vice Consul  
 J. Rowlands & Co., Ship Brokers and General Agents  
 Eriehausen & Hardcastle ditto  
 F. P. Carril ditto  
 Owen and Downing ditto  
 Parry, Brown, & Co., ditto  
 R. J. Todd, Oldenburg, Neapolitan, Genoese and Portuguese Vice Consul  
 Watson & Co., Timber Merchants, &c.  
 J. & J. Grant & Co., ditto  
 H. Reece, P. C. O. (*Aberthaw*)

## CARDIGAN.

Lewis Evans, Collector

## CARLISLE.

Thomas O. Barnicoat, Collector  
 Thomas E. Fanning, Controller  
 James Barnes, P.C.O. (*Port Carlisle*)

## CHEPSTOW.

John Scarlett, Collector  
 Thomas Sargent, Agent  
 Henry Gilliam, Merchant  
 P. C. Nixon, Wine Merchant  
 E. Finch, Engineer

## CHESTER.

W. Steele, Tide Surveyor & Searcher

R. Meacock, Crane Wharf  
 W. Keys, Ship Broker  
 W. Parkes, Crane Ship Yard  
 J. Edwards, P. C. O. (*Rhyl*)

## COLCHESTER.

Robert Raggett, Collector  
 J. Christopher, P.C.O. (*Brightlingsea*)  
 J. Ames, Smack Owner (*ditto*)  
 E. Stammers, Agent (*ditto*)

## COLERAINE.

Charles McAnally, Collector  
 Charles W. Claxton, Controller  
 Daniel Mooney, Tidewaiter  
 Daniel Fall, Ship Broker (*Kinsale*)

## CORK.

Frederick Cassell, Collector  
 Frederick Freshfield, Controller  
 P. Moore, Landing Surveyor  
 Thomas Keane, Landing Waiter  
 Thomas Lyons, Long Room  
 Michael Seymour ditto  
 W. E. G. Cassell ditto  
 N. Seymour, Tide Surveyor  
 B. Adams ditto  
 P. Dunn ditto  
 E. Field ditto  
 T. M. King, Locker  
 J. P. O'Donovan, Weigher  
 P. W. Callaghan, Tide Waiter  
 Hardy and Sons, Merchants  
 Daly and Foley, Ship Agents, &c.  
 G. N. Harvey and Son ditto  
 J. Lefebur, Insurance Agent, &c.  
 Daniel Cronin, Long Room (*& copies*)

## COWES.

William Dear, Controller  
 Charles Drover, Customs Agent  
 Winther and Co., Shipping Agents

## DARTMOUTH.

John Hughes, Collector (*7 copies*)  
 J. W. Edinonds, Controller  
 G. N. Puddicombe, 1st Clerk  
 W. E. Creed, Searcher, &c.  
 R. L. Hingston and Sons, Merchants, Consuls, &c  
 W. Wogan, Customs' Agent  
 T. Tipper, Harbour Master, &c.  
 H. Hallett, P.C.O. (*Bricham*)  
 Wm. F. Collier, Notary, &c. (*ditto*)  
 S. T. Sanders, Harbour Master and Ship Agent (*ditto*)  
 William Blake, Ship Owner (*ditto*)  
 William G. Kendrick, ditto (*ditto*)  
 Robert N. Smith, ditto (*ditto*)  
 W. H. Webb, P.C.O. (*Sacombe*)  
 R. L. Hurrell, Tidewaiter (*ditto*)  
 Philip Easton, Extra ditto (*ditto*)  
 Thomas Cook, Broker, (*ditto*)  
 Philip Cove, Ship Owner (*ditto*)

## OUTPORTS, continued:

## DEAL.

John D. Dumaresq, Collector  
 R. Coveney, Assistant Tide Surveyer  
 Thomas Hight, Receiver of Wreck  
 G. Hammond & Co., Shipping Agents  
 Adams, West & Co. ditto  
 Nethersole & Son, Wine Merchants

## DOUGLAS, (Isle of Man).

G. H. Anderson, Collector  
 Thos. S. Todd, Controller  
 N. W. Walker, 1st Clerk  
 J. Bertram, Landing Waiter  
 H. Johnson, Deputy Light Collector  
 Torrance & Co. Merchts. (*Castletown*)  
 J. Taggart ditto  
 R. Q. Crellin, P. C. O. (*Derbyhaven*)  
 J. Watterson, Tidewaiter, (*ditto*)  
 T. W. Lawson, ditto (*ditto*)  
 W. Bell, ditto (*ditto*)

## DOVOR.

Henry Rodd, Collector  
 G. B. Raggett, Controller  
 J. Boyce, Chief Clerk  
 J. Spain, 1st Landing Walter  
 W. Clark, 1st Tide Surveyor  
 W. Leeming, 2nd ditto  
 E. and P. Court, Wine Merchants  
 J. Iron, Harbour Master & Receiver  
 of Wreck  
 Friend and Co., General Agents, and  
 at *Folkstone*  
 J. Gibbons, Commissioner at the Ship  
 Hotel  
 G. B. Hipgrave, ditto, Lord Warden

## DROGHEDA.

John McKenzie, Collector

## DUBLIN.

W. P. Gardner, Collector  
 A. Lambe, Controller  
 E. W. Preston, 1st Clerk  
 James M'Allister, 6th ditto  
 Gerald Barry, 17th ditto  
 N. J. Halpin, Landing Walter  
 Thomas Dysart, ditto  
 John R. Jackson, ditto  
 S. Rogers, Inspector of Water Guard  
 Palgrave & Co., Customs' Agents  
 H. and W. Scott, ditto  
 H. C. Gilbert & Co., ditto  
 Garrett Byrne, P. C. O. (*Wicklow*)  
 James W. Dillon, Merchant (*ditto*)  
 John Storey, ditto (*Arklow*)

## DUMFRIES.

James Millar, Collector  
 David Dalgleish, P. C.O. (*Glenoapple*)  
 Robert Chalmers, ditto (*Annan*)

George Sinclair, ditto (*Kirkcudbright*)  
 Geo. H. Thomson, ditto (*Bariochan*)  
 Robert Ferguson, Locker  
 Sloan, Brothers, Merchants  
 W. Thomson and Co., ditto  
 W. Bendall, ditto  
 W. Clarke, ditto

## DUNDALK.

R. S. Dowsley, Collector  
 W. M. Miller, Controller  
 Thomas Williamson, Merchant  
 James Cormick, Ship Broker

## DUNDEE.

John G. Beresford, Collector  
 John Lorimer, Controller  
 R. Scott, 1st Clerk  
 William Findlay, 2nd ditto  
 George Ferrier, 3rd ditto  
 David Webster, Extra Clerk  
 Thos. Smith, Tide Surveyor  
 David Bell, Inspector of Patrol  
 T. Donaldson, 1st Class Tidewaiter  
 David McKenzie, Merchant  
 David Martin and Co., Merchants  
 Monnich and Quosbarth, Shipbrokers  
 Fyffe and Maehan ditto  
 R. D. Pryde, Merchant  
 William Gilchrist, Tide Surveyor  
 (*Broughty Ferry*)

## EXETER.

Thomas M. Wearne, Collector  
 Charles Sholl, Controller  
 Owen Hearn, Chief Clerk  
 Thomas Aldcroft, 2nd ditto  
 Joseph P. Morgan, 3rd Searcher  
 Peter Varwell, Secretary to the Exe  
 Tug Steam Company  
 H. P. Batt, Customs' Agent  
 William Matthew, Tide Surveyor  
 (*Exmouth*)

Thomas W. Harris, Tidewaiter  
 Richard Redway, Ship Owner  
 William Sheppard, ditto  
 John B. Treatt, ditto

## FALMOUTH.

F. Swatman, Collector  
 J. Glasson, Controller  
 C. R. Palmer, 1st Clerk  
 J. Hutton, Tide Surveyor  
 B. Banks, ditto  
 G. C. & R. W. Fox and Co., Merchts.  
 R. Snow, Ship Agent  
 A. B. Duckham, News Agent  
 G. Phillips, P. C. O. (*Gweek*)  
 A. G. Mallett, P. C. O. (*Penryn*)

## FAVERSHAM.

Edmund Snell, Collector  
 William Hills, Ship Agent  
 G. Waghorn, P.C.O. (*Milton*) (*Scopies*)

## OUTPORTS, continued:

## FLEETWOOD.

William Walker, Collector  
 Stephen Burridge, Vice Consul for  
 Prussia, Sweden and Norway  
 Daniel Fare, Ship Broker, Coal, and  
 Commission Agent  
 John Ward, (New Fylde Timber  
 Company)  
 Joseph Sumner and Co., Timber  
 Merchants

## FOLKSTONE.

Charles Heyward, Controller  
 J. P. Wellard, Chief Clerk  
 John Hayward, 2nd ditto  
 A. Tite, 6th ditto  
 A. Baker, Landing Surveyor  
 R. Sell, ditto  
 R. Cocke, Acting ditto  
 A. Farwworth, Landing Waiter  
 F. J. Lilly, ditto  
 T. Baines, ditto  
 G. H. Vlieland, ditto  
 W. A. Smith, ditto  
 F. Vivian, ditto  
 F. G. Tolputt, ditto  
 F. A. Williams, ditto  
 T. Walsh, Custom House Agent  
 T. Hills, ditto  
 T. G. Ledger, ditto  
 T. Barnard, ditto (*Boulogne*)  
 P. T. Bingley, ditto (*Paris*)  
 W. Underwood, ditto  
 F. M. Faulkner, Custom House Agent  
 and Consular Agent for France  
 Chinnery & Johnson, Custom House  
 Agents  
 Friend & Co., Custom House and  
 Commercial Agents, and at  
 Folkstone  
 C. Doridant, Royal Pavilion Hotel

## FOWEY.

James Scott, Controller (*3 copies*)  
 William Wreford, late Collector  
 W. W. Higman, Clerk, &c.  
 Bate and Son, Ship Brokers and Cus-  
 tom House Agents  
 R. Holden, P. C. O. (*Charlestown*)  
 P. Wheeler & Co., China Clay Mer-  
 chants (*St. Austle*)  
 C. Truscott, ditto  
 J. Bray, Wine and Spirit Merchant  
 W. Poikinhorne, Agent for Marine  
 Insurance at Lloyd's (*Par*)  
 J. G. Anderson, P. C. O. (*Looe*)

## GAINSBOROUGH.

John Dickson, Controller  
 D. Kidd, Locker  
 J. W. Pashley, Merchant  
 R. & W. Furley, ditto.  
 W. P. Askew, P.C.O. (*Keadby*)

## GALWAY.

William H. Lloyd, Controller  
 J. Whamond, Clerk (*3 copies*)  
 Robert D. Rochfort, Searcher  
 M. Breen, Tide Surveyor  
 D. Duvally, Locker  
 John B. Purdon, Merchant  
 W. A. Butler, ditto  
 Evans and Sons, Ship Brokers  
 T. M. Persse, Merchant  
 The Atlantic R. M. S. "Pacific."

## GLASGOW.

F. W. Trevor, Collector  
 A. F. Gray, Controller  
 A. Ross, Chief Clerk  
 C. Burridge, ditto (*3 copies*)  
 D. A. Cameron, Clerk on Probation  
 P. Bamber, Landing Surveyor  
 S. J. Smyth ditto  
 G. Smith ditto  
 J. W. Foubister, Searcher  
 A. A. Thomson ditto  
 W. Watt ditto  
 J. Laidlaw ditto  
 G. Ord ditto  
 A. A. Anderson ditto  
 A. Scott, Jun. ditto  
 The Tide Surveyors  
 J. Adamson, Inspector of Patrol  
 J. McColgan, Tidewaiter  
 W. S. Bark ditto  
 J. Dodson ditto  
 J. Forsyth, Superint. of Lockers  
 D. Lennox, Locker  
 J. Campbell, P. C. O. (*Renfrew*)  
 M. Langlands, Merchant (*3 copies*)  
 A. McGavin and Co. ditto  
 J. Brown and Co. ditto (*3 copies*)  
 Hugh Reid ditto  
 James Fleming ditto  
 J. Morton and Co. ditto  
 Wm. Orr and Co. ditto  
 J. Sergieidg ditto  
 Dickson, Colston & Co. ditto  
 Wm. Blair ditto  
 Wm. Connal and Co. ditto  
 M. & W. Connal & Co. ditto  
 C. McDonald ditto  
 Wm. Milne and Co. ditto  
 J. McDonald and Co. ditto  
 P. Hamilton ditto  
 Robertson, Heugh & Co. ditto  
 J. Richardson and Co. ditto  
 Dobbie and Co. ditto  
 J. Mackenzie and Co. ditto  
 Jas. Drysdale and Co. ditto  
 Jas. Paterson and Co. ditto  
 James Rankine ditto  
 John Mowat ditto  
 Cameron & Waterston ditto  
 D. Swan, Jun., & Co. ditto  
 Robert Thom, Jun. ditto  
 W. J. Peebles and Co. ditto  
 H. and W. Wright ditto  
 P. and T. Aikman ditto  
 S. and W. McCulloch ditto

## OUTPORTS, continued :

## GLASGOW, continued :

James Jeffrey, Merchant  
 William Dick ditto  
 MacCallum, Graham & Black  
 Alex. Arthur ditto  
 David Sandeman ditto  
 John C. Robertson ditto  
 Smith and Sharpe ditto  
 P. Henderson and Co. ditto  
 A. G. Kidston and Co. ditto  
 Edmonston & Mitchell ditto  
 Miller and Urie ditto  
 L. Leffman ditto  
 G. and J. Burns ditto  
 P. L. Henderson ditto  
 Geo. Schrader ditto  
 Fyfe and Morton ditto  
 Young, Rodgers & Co. ditto  
 D. A. B. Murray ditto  
 Wilson, Brothers ditto  
 A. C. Henderson ditto  
 Arthur and Co. ditto  
 J. & T. Brown & Co. ditto  
 H. R. Adam Sinclair & Co.  
 John Park ditto  
 F. M. Singer and Co. ditto  
 Jas. and Alex. Allan ditto  
 Robertson, Heugh & Co. ditto  
 Andrew Jackson & Co. ditto  
 Handysides & Henderson do.  
 R. and T. Grieve ditto  
 Jno. Garvin and Co. ditto  
 Leipmann, Lehmann & Co.  
 Claasen, Heydemann & Co.  
 Browne and Watson ditto  
 Robert Barr & Co ditto  
 Riley and Duncan ditto  
 Alex. Fotheringham ditto  
 Langs and Cousin ditto  
 R. Anderson ditto  
 Archd. Buchanan ditto  
 P. Daggett ditto  
 Alex. Denney, Ship Builder and Engineer (*Dumbarton*)  
 Jas. Paterson & Co. ditto (*Paisley*)  
 Glasgow Apothecaries Company

## GLOUCESTER.

Arthur Stewart, Collector  
 W. S. Lloyd, Chief Clerk  
 C. C. Brown, Clerk  
 C. N. Buchanan, ditto  
 C. M. B. Hale, Searcher, &c.  
 W. H. Balgent ditto  
 Thos. Webb, Tide Surveyor  
 F. L. Tibbits, Superintending Locker  
 Samuel Ganier, Locker  
 C. McCann, Tide Surveyor (*Sharpness Point*)

## GOOLE.

David Williams, Collector  
 Robert M. Nisbett, Controller  
 James Rodger, Tide Surveyor

William Fillingham, Locker  
 George Henry Haigh, Tide Waiter  
 Joseph Ibbotson, Ship Agent  
 William West ditto  
 Sidney & Stables, Merchants, *Leeds*.  
 Frederick Fryer ditto (*do.*)  
 W. France, Wharfinger ditto (*do.*)  
 Wm. Carter, Wine and Spirit Merchant, (*Howden*)  
 Wm. Staniland, Civil Engineer and  
 Ship Owner (*Selby*)

## GRANGEMOUTH.

James Hamilton Blain, Collector  
 Charles Watson, Controller  
 William Miller, Clerk  
 David Stevenson, Searcher  
 John Robinson, Tide Surveyor  
 Jas. Zuill, Assistant Tide Surveyor  
 J. S. Mackay, Manager of the Commercial Bank of Scotland, and  
 Danish Vice Consul  
 Johan Theodor Salvesen, Ship Broker  
 David Robertson & Co., Ship Brokers  
 Robertson & Co., Ship Brokers  
 W. H. Durie, Ship Broker and Commission Agent, and Agent for the Glasgow and Rotterdam Steam Shipping Company.  
 Andrew Cowie, Merchant and dealer in Bonded Stores  
 F. P. Denovan, Ship Agent  
 Robert Forsyth, Timber Merchant  
 Alexander Thomson, Timber Merchant and Commission Agent

## GREENOCK.

J. F. Moore Hodder, Collector  
 William Bellamy, Controller  
 Thomas King, Chief Clerk  
 U. Walton, 2nd ditto  
 James Little, 3rd ditto  
 N. Leitch, Acting Landing Surveyor  
 R. Morison, Searcher  
 J. Cleland, ditto  
 W. S. Elliot, ditto  
 H. S. Main, ditto  
 John Ritchie, ditto  
 John Russell, ditto  
 Archibald Gardner, ditto  
 D. W. McMaster, Acting Timber Measurer  
 J. Gilchrist, Acting Landing Waiter  
 Ken, M'Lea & Sons, Merchants  
 J. and W. Stewart, ditto  
 J. Kerr, ditto  
 W. Kelly, ditto

## GRIMSBY.

David Grieve, Collector  
 James Edwards, Controller  
 Samuel Walmley, Chief Clerk  
 John Wright, Landing Waiter  
 Charles Forder, Tide Surveyor  
 A. Fuller, Acting ditto

**OUTPORTS, continued:****GRIMSBY, continued:**

**George Sweetman, Acting Timber  
Measurer**

**James Reid, Manchester and Shef-  
field Railway and Dock Comp.**

**Ayre & Co., Ship Brokers.**

**Bunz & Whalley, ditto**

**Eagle, Bott & Co., ditto**

**M. Josse, Agent for H. Worms (Paris)**

**The Anglo-French Steam Company**

**Arthur Donaldson, Ship Broker**

**Thomas Oats & Son, Ship Chandlers**

**Thomas Rippon, Ship Chandler.**

**HARTLEPOOL.**

**John Mackenzie, Collector (3 copies)**

**Elgar Pagden, Controller, &c.**

**E. C. Lawson, Chief Clerk**

**W. J. Hodgaon, Clerk**

**F. Hale ditto**

**C. Dagleish ditto**

**J. E. Holmes ditto**

**F. J. Cackett, Searcher**

**C. Price ditto**

**H. H. Bright, Tide Surveyor**

**M. S. Luckley, As. Timber Measurer**

**Ralph Ward Jackson, Chairman to  
the West Hartlepool Harbour  
and Railway Company**

**M. Pearce & Co., Merchants**

**W. Talbot Cheeseman, Merchant and  
General Commission Agent**

**John Sutcliffe, Agent to the West  
Hartlepool Steam Nav. Compy.**

**R. Wade, Sons & Co., Timber Mer-  
chants**

**James Richardson ditto**

**Robt. Irvine, Marine Superintendent.**

**John McDougle, Ship Broker**

**T. P. Tate ditto**

**Fyman & Scarr ditto**

**Nitsch & Co. ditto**

**M. Rickinson, Store Dealer**

**E. Perry & Co. ditto**

**W. & J. Scarr ditto**

**Huntley & Co. ditto**

**J. Magons ditto**

**G. Youngusband ditto**

**W. Graham, jun., Spirit Merchant**

**S. Stillwell ditto**

**James Brigham, Forwarding Agent**

**Samuel Chester, General Manager of  
the West Hartlepool Harbour  
and Railway Company**

**Hammarbom & Reboen, Merchants**

**HARWICH.**

**J. W. Wood, Collector (3 copies.)**

**T. J. Freeman, Controller**

**E. Chapman, Town Clerk**

**O. J. Williams, Lloyds' Agent**

**Groom & Co., Merchants**

**T. Barnes, Notary and Agent**

**T. George ditto**

**J. H. Webb, P.C.O. (Mistley)**

**H. Heath ditto (Kirby)**

**HULL.**

**James Sparrow, Collector**

**Joseph Jackson, Long Room Clerk**

**George Bell ditto**

**R. C. Appleby ditto**

**J. H. Payne, Landing Surveyor**

**H. Woods ditto**

**J. C. Clark ditto**

**H. Harbord, Landing Waiter**

**P. R. Lowther ditto**

**R. R. Moxon ditto**

**J. M. Bean ditto**

**J. Frise ditto**

**J. C. Alexander ditto**

**J. Hurst ditto**

**E. Reynolds ditto**

**E. Catchpole, River Inspector**

**C. A. Davis, 1st Tide Surveyor**

**R. Gallop ditto**

**P. Moras ditto**

**J. Rourke ditto**

**J. Sanderson, Patrol Inspector**

**J. Sked ditto**

**J. C. Carral, Appointer**

**Gee and Co., Merchants**

**Brownlow and Co. ditto**

**J. B. Morley and Co. ditto**

**Thomas Wilson, Sons and Co. ditto**

**Pearson, Coleman and Co. ditto**

**Thompson, M'Kay and Co. ditto**

**Lofthouse, Glover and Co. ditto**

**G. Cannell ditto**

**J. Good, Jun. ditto**

**J. A. Dunkerley and Co. ditto**

**S. C. Samuelson and Co. ditto**

**T. F. Bell and Co. ditto**

**Thomas Thompson & Sons, ditto**

**J. Whitton and Co. ditto**

**R. Cattley and Sons ditto**

**Gardam, Earle and Woodall ditto**

**Shields and Brunstrom, Ship Brokers ditto**

**John Wharton ditto**

**Donner, Stewini and Co. ditto**

**Henry Briggs and Co. ditto**

**Ranheuge and Gruby ditto**

**Richtering, Best and Co. ditto**

**Voigt, Fussey and Brown ditto**

**Joseph Ibbetson ditto**

**Capt. R. M. Sawyer ditto**

**" Fairbarn ditto**

**" J. W. Wittusea ditto**

**INVERNESS.**

**G. M. Douglas, Collector**

**John Crane, Controller**

**John Macdonald, Clerk and Searcher**

**Roderick Cameron, Locker**

**John MacRitchie, Tide Walter**

**Colin Simpson, Broker**

**Alex. A. Gregory, Corn Merchant**

**A. Strather, Wine & General Merch.**

## OUTPORTS, continued:

## INVERNESS, continued:

Ferguson & Co., Wine Merchants  
 James Suter ditto  
 R. Caldwell, Ship Owner  
 Andrew Black ditto  
 James Gordon ditto & Corn Mercht.  
 Bailey J. Ross ditto  
 J. McKenzie ditto  
 John Mann ditto  
 A. McGillivray, Wine Merchant  
 William Munro, Ship Owner  
 John Macdonald, Merchant  
 John Andersen, Commander of the Steamer "Kangaroo"  
 W. Webster, Agent, Aberdeen and London Steam Company  
 A. G. Hustwick, Master of "Louisa"  
 H. McKenzie, ditto of "Monkton"  
 Andrew Walker, Spirit Merchant  
 Gillan & Co., Wine Merchts. (Forres)  
 G. Gatherer, Solicitor (Elgin)  
 J. Campbell, P.C.O. (Fort William)  
 James Duffus, ditto (Nairn)  
 Robert Macdonald, ditto (Findhorn)  
 E. T. Reid, ditto (Burghead)  
 Geo. Macdonald, ditto (Cromarty)  
 R. Simmie, ditto (Lossiemouth)  
 J. Allan, Corn Merchant (do.)  
 D. McRae, ditto (Portmahomack)  
 A. Ross, Branch Pilot (do.)  
 Geo. Anderson, Commercial Agent, (Bonar Bridge)  
 D. McGregor, Capt. "John" (Tain)

## IPSWICH.

John Adley, Collector  
 John F. Heately, Controller  
 John J. Head, Clerk  
 W. V. Cornish, Searcher  
 E. Challinder, Tide Surveyor  
 C. T. Townsend, Ship Broker, and General Agent

## IRVINE.

James Grieve, Collector  
 John H. Stritch, Controller  
 Thomas Campbell, Provost  
 David Gray, Banker and Solicitor  
 John Paterson, Banker  
 James Dickie, Solicitor  
 P. Blair & Son, Bankers & Solicitors  
 C. & A. Samson & Co. Timber Merchts.  
 Alexander Morris, Ship Owner  
 Smith & Gilmour, Solicitors  
 A. C. McKinlay, Harbour Master

## JERSEY.

G. R. Radford, Principal Officer  
 T. W. Clarke, Controller  
 G. P. Charleton, 1st Clerk  
 N. C. M. Hunter, 2nd Clerk  
 J. Bellingham, Ship Broker  
 E. C. Gallichan ditto  
 J. Pugsley ditto

## KIRKALDY.

John Andrews, Collector (*3 copies*)  
 Isaac Walker, Controller  
 James Scott, Searcher  
 Staig & Stuart, Merchants  
 Swan Brothers ditto  
 T. Miller, Timber Merchant  
 J. Hutchinson, P.C.O. (*Burntisland*)  
 Francis Marshall, ditto (*Austruther*)

## KIRKWALL (Orkneys).

Wm. Gunn, Collector  
 John Tulloch, Tidewaiter  
 Wm. Flett, P. C. O. (*Stromness*)  
 J. H. Baikie, Merchant (*Kirkwall*)  
 R. Unson, P.C.O. (*Longhope*)

## LANCASTER.

William Hodgson, Collector  
 William Wheeler, Controller  
 Frederick Preston, Searcher, &c.  
 William Whelon, Ship Owner  
 Gilbert F. Traill, Tide Surveyor (*Glasson Dock*)  
 John Wright, P.C.O. (*Morescombe*)

## LEITH.

Isaac H. Nanson, Collector  
 Alexander Stewart, First Clerk  
 F. C. Nicholson, Clerk  
 James Lethem ditto  
 William Allan ditto  
 Thomas Carse ditto  
 William Devlin ditto  
 Arch. W. Halder ditto  
 R. H. Renton ditto  
 John Wilson ditto  
 A. S. Touch ditto  
 A. M. Ross ditto  
 J. Borthwick ditto  
 D. W. Low, Landing Surveyor  
 J. L. Johnston ditto  
 John Scott, Landing Waiter  
 Robert Munro ditto  
 Duncan Gavin, ditto  
 George Martine, ditto  
 Thos. G. Todd ditto  
 James Thomson, ditto  
 Henry S. Dyer, ditto  
 H. P. Trearail, 2nd Tide Surveyor  
 Messrs. Berry, Henderson and Co., Merchants

James Duncan & Co., ditto  
 James Dickson, Merchant and Ship Store Dealer  
 Gillespie and Cathcart, Merchants  
 Tennant and Dick, ditto  
 John Inkster, Shipowner  
 Donald R. Macgregor, ditto  
 J. B. M. Wotherspoon, Custom-house Broker and General Agents  
 S. Part, P. C. O. (*Fishergrove*)

## LERWICK (Shetland Isles).

John Gatherer, Collector  
 D. J. Muir, Controller

## LONDONDERRY.

## OFFICERS OF CUSTOMS.

Donegan, James, Collector.  
 Penberthy, J. P., Controller.  
 Scott, Charles, 1st Clerk.  
 Gilliland, John, 2nd ditto.  
 Dysart, Alexander, Searcher.  
 Louth, Henry, Landings Waiter, &c.  
 Earight, Thomas, Tide Surveyor.  
 Matthews, Michael, Locker.  
 Sheil, Daniel ditto

## NOBILITY, GENTRY, AND MERCHANTS.

His Excellency Right Hon. the Earl of Eglinton, K.T., P.C., &c., &c., &c.,  
 Lord Lieutenant of Ireland.

(On His Excellency's visit to Derry, August, 1855, to attend the  
 Meeting of the Royal Irish Agricultural Improvement Society.)

Col. F. P. Dunne, Aide-de-Camp to the Lord Lieutenant.  
 Right Hon. Lord Naas, M.P., Chief Secretary for Ireland.  
 Col. Thomas E., Taylor, M.P., Lord of the Treasury.  
 Right Hon. Earl of Clancharly, Garbally Park.  
 Right Hon. Viscount Lifford, Meenglass  
 Thomas Conolly, Esq., M.P., Castletown.  
 George Macartney, Esq., M.P., Lissanova.  
 Dr. Boyd, M.P., Dunduan House.  
 Sir Edmund Hayes, Bart., M.P., Drumboe Castle.  
 Sir H. Hervey Bruce, Bart., Downhill.  
 Rear Admiral A. P. Hamilton, The Mount, Essex.  
 Lord George Hill, Guidore  
 Sir James Stewart, Bart., Fortstewart.  
 A. J. R. Stewart, Esq., Ards.  
 John Barre Beresford, Esq., Learmount.  
 Right Hon. Earl of Leitrim, Portadown.  
 Capt. J. S. Baker, Royal Engineers, Milford, Strabane.  
 McCay, Henry, L.L.B., Solicitor, Derry.  
 Corscaden, James and Co., Merchants.  
 Stewart, A. H., Secretary to Harbour Commissioners.  
 Hamilton, Thompson & Co., Merchants.  
 McCorkell, Wm. & Co. ditto  
 Grahams and McCrea ditto  
 Allen, Robert, and Co. ditto  
 Cooke, I. & II. ditto  
 Baird, Daniel and Co. ditto  
 Handcock, Daniel & Co. ditto  
 Graham, Brothers ditto  
 Newton, Robt. W. ditto  
 O'Neil, John & Co., ditto  
 Ford & McKee ditto  
 Gilmour, James ditto  
 Smyth, John A. and Co. ditto  
 Bond, Robert ditto  
 Gilliland, Samuel ditto  
 Watt, David and Co. ditto  
 Gribben, James, Tobacco Manufacturer.  
 Carson, James, and Co., Brewers.  
 Orr, James and Co., Ship Brokers.  
 Devlin, John, Grocer.

## OUTPORTS, continued:

## LIVERPOOL.

Samuel Price Edwards, Collector  
 William G. Stewart, Controller and  
     Principal Clerk  
 J. Cockshott, Inspector General  
 G. Witt, Chief Landing Surveyor  
 A. S. Rich, Landing Surveyor  
 J. T. King ditto  
 H. H. Sutton ditto  
 T. Brown ditto  
 J. W. Arkle ditto  
 J. D. T. Gibson ditto  
 L. Mostyn ditto  
 W. Thompson ditto  
 C. Jackson ditto  
 L. G. Thom, Jerquer and Controller  
     of Accounts  
 T. Foreman, Assistant ditto  
 R. Pothbury, Inspector of the River  
 E. Morgan ditto  
 W. C. Miller, Chief Surveyor of  
     Tonnage  
 W. G. Flewker, Clerk, Long Room  
 J. Pyke ditto  
 H. S. H. McCausland ditto  
 R. Ross ditto  
 J. Coulthurst ditto  
 W. E. Grocott ditto  
 J. R. Jago ditto  
 J. B. Edwards ditto  
 J. M. Ashton ditto  
 R. Hankin ditto  
 R. Eaves ditto  
 J. Macnamara ditto  
 J. C. Johnstone ditto  
 F. W. Bell ditto  
 E. Gee ditto  
 E. Fuller ditto  
 J. Lee ditto  
 C. B. Messervig ditto  
 W. V. Tweed, Principal Clerk of BH  
     of Entry Office  
 H. Leithead, Landing Waiter  
 F. D. Morgan ditto  
 W. Kendall ditto  
 E. Whaites ditto  
 F. A. Miall ditto  
 J. Hussey ditto  
 T. Blease ditto  
 E. Glover ditto  
 J. H. Clark ditto  
 W. Burke ditto  
 A. Mackay ditto  
 J. Johnson ditto  
 S. Aston ditto  
 H. Goold ditto  
 J. H. Genn ditto  
 J. Bennet ditto  
 J. Williams ditto  
 J. Mudie ditto  
 T. Sansom ditto  
 E. D. Musgrave ditto  
 J. Edgar ditto  
 R. Mitchell ditto  
 T. Cornish ditto  
 H. Coulson ditto

D'Arcy Brown, Landing Waiter	
J. R. Lonsdale, Principal Clerk for	
General Business	
C. Ashton, Clerk ditto	
C. Jones ditto	
J. Bruce ditto	
M. Luya ditto	
E. Smithurst ditto	
J. B. Forshaw ditto	
Clerks in Jerquer's Office	
W. Dickson, Tide Surveyor	
J. Roberts ditto	
J. Holloway ditto	
W. Penny ditto	
J. Gould ditto	
D. McClure ditto	
J. Forbes, Superintending Locker	
J. Meddins, Patrol Inspector	
H. Williams ditto	
J. Love ditto	
J. Wallace ditto	
T. Richardson ditto	
E. Darby ditto	
W. East, Patrol Inspector	
J. Coghlan, Tidewaister	
H. Coyle ditto	
The Liverpool Mersey Dock and	
Harbour Board ( <i>3 copies</i> )	
The American Consul ( <i>3 ditto</i> )	
D. and C. McIver, Merchants, &c.	
( <i>4 copies</i> )	
W. and R. Grindley ditto	
Laird, Fletcher and Co. ditto	
G. H. Fletcher and Co. ditto	
Guion and Co. ditto	
Forward, Callan and Co. ditto	
F. Huth and Co. ditto	
Morrall and Woodward ditto	
McAndrew and Cunningham ditto	
Gibbs, Bright and Co. ditto	
Clark and Caughey ditto	
Gould and Davis ditto	
G. Louthean and Cross ditto	
J. H. Schroder and Co. ditto	
Kohn, Speyer and Co. ditto	
R. H. Sherlock and Co. ditto	
Scott, Marsden and Lewis ditto	
J. Smith, Jun., and Co. ditto	
Cotesworth, Lyne and Co. ditto	
W. and J. Tyren ditto	
J. H. Rayner and Co. ditto	
Thompson, Finlay and Co. ditto	
J. Aikin, Son and Co. ditto	
Santamaria and Co. ditto	
F. de Lizardi and Co. ditto	
Finlay, Campbell and Co. ditto	
Milligan, Evans and Co. ditto	
Coupland, Brothers ditto	
E. T. Croker and Co. ditto	
Rodgers, Peck and Co. ditto	
Jas. Baines and Co. ditto	
Partridge and Co. ditto	
Salisbury, Turner and Grey ditto	
E. Lawrence and Co. ditto	
C. Moore and Co. ditto	
Wilson and Chambers ditto	
Zwilchenbart, Forrer & Co. ditto	
Gladstone and Co. ditto	

## OUTPORTS, continued:

## LIVERPOOL, continued:

Graham, Kelly and Co., Merchants  
 W. Houghton, Sons and Co. (*9 copies*)  
 Carpe Brothers ditto  
 R. Ashton ditto  
 E. Jones ditto  
 J. Killick, Jun. ditto  
 W. Inman ditto  
 J. Ade Olano ditto  
 J. Jones ditto  
 T. Harrison ditto  
 E. Preston ditto  
 F. Evans, P.C.O. (*Runcorn*)

## LIMERICK.

James Ross, Collector  
 Henry Cockshott, 1st Clerk  
 Mullock and Son  
 J. Harvey and Co.

## LLANELLY.

Henry Thomas, Collector  
 E. L. Penfold, Controller  
 Frederick Morris Powell, Clerk  
 William Roberts, Searcher  
 J. D. Maxwell, Assist. Tide Surveyor  
 The Commissioners of the Burry Navigation  
 The Chamber of Commerce  
 Sims, Willyams, Nevill and Co., Copper Smelters  
 Wilkins & Co., Bankers  
 R. Margrave, Bonded Store Merchant  
 John Hall & Sons, Merchants  
 Benjamin Howell, Timber Merchant  
 Morgan, Perkins & Co., Anthracite Colliery Proprietors

William Sayce, ditto  
 Henry Thomas, Merchant  
 David Evans ditto  
 Samuel Bevan ditto  
 John Randell ditto  
 Simon Samuel, Master Mariner  
 William Samuel ditto  
 Samuel Lloyd, Coal Agent  
 W. Bowen, Ship & Commission Agnt.  
 David Rees ditto  
 Thomas Saunders ditto  
 David James ditto  
 Thomas Rogers P.C.O. (*Carmarthen*)  
 J. A. Timmins, Timber Mercht. (*do.*)  
 Lewis and Thomas, ditto (*do.*)  
 Thomas Roderick, P.C.O. (*Pembrey*)  
 Howard Elkington, Pembrey Copper Works  
 David Phillips, P.C.O. (*Pencldwedd*)

## LOWESTOFT.

John Robertson, Collector  
 George H. May, Controller  
 R. D. Young, Tide Surveyor and Assistant Searcher  
 Ja. Browne, Tidewaiter, &c.  
 Thomas Durrant, P.C.O. (*Southwold*)

## MALDON.

J. Cockett, P. C. O. (*Leigh*)  
 J. Richmond ditto (*Rockford*)

## MANCHESTER.

A. C. French, Principal Officer  
 Thomas Price, 1st Clerk  
 Edward J. Chevalier, Searcher  
 The Manchester Bonding Company  
 Benyons, Robinson & Co., Merchants

## MILFORD.

H. Pattison, Collector  
 Harry F. Shute, Controller  
 H. Sutherland, Tide Surveyor  
 Harries Brothers, Consular Agents  
 B. G. Boom, Harbour Master  
 J. D. Mc' Murtrie, Royal Mail Steam-packet Office, (*Milford Haven*)  
 J. Morgan, P.C.O., (*Pembroke Dock*)

## MONTRÉOSE.

P. Hayton, Collector  
 J. T. Barnard, Controller  
 A. Scott, Clerk  
 R. Webster, Patrol Inspector, &c.  
 R. Millar and Sons, Timber Merchants  
 Charles Birnie, ditto  
 J. Warrack, Ship and Insurance Broker

## NEWCASTLE.

J. Baldwin, Collector  
 A. R. Macleay, Controller  
 T. Guy, Landing Surveyor  
 W. Whitney, Chief Clerk  
 J. R. R. Rayner, Registrar  
 D. McAllum, Searcher  
 R. S. Bell, Gauger  
 J. Dees, Landing Waiter  
 R. Jackson ditto  
 J. Todd, Wood Farm Officer  
 E. C. Sanders, Landing Waiter  
 Edward Story, Jerquer, &c.  
 T. Graham, Long Room  
 J. B. Bates ditto  
 Thomas Douglass ditto  
 W. Mumby, Sup. of Lockers, &c.  
 W. S. Wilson, Timber Measurer  
 William Bell, Locker  
 Wm. Shields, Hood & Co., Anchor and Chain Makers

W. Southern, Merchant  
 Chas. Heslop, Commission Agent, &c.  
 Ormston, Dobson, and Co., the Continental Steam Packet Co.  
 John Herring, Merchant  
 John Davidson, Corn Merchant, &c.  
 William Muse, Merchant  
 Carr & Co., Wine & Spirit Merchants  
 W. L. Mc'Kenzie, Commission Agent  
 J. Robinson and Son, Wine Merchants  
 Boldeman, Borries, & Co. Merchants  
 Ridley & Thompson, Wine & Spirit do.  
 Cuthbert Burnup, Timber Merchant  
 R. Plummer, jun. & Co. Merchants  
 J. Greene & Sons Merchs ( *Gateshead*)

## OUTPORTS, continued:

## NEWPORT (Monmouthshire.)

Robert Cullum, Collector  
 Henry J. Cullum, 1st Clerk  
 S. Lancefield, 2nd ditto  
 J. Bladon, 3rd ditto  
 A. Lloyd, extra ditto  
 R. H. Nicholls, 1st Searcher  
 Henry Land, 2nd ditto  
 Richard Trew, 1st Tide Surveyor  
 M. Evans, 2nd ditto  
 Robert Main, Assistant do.  
 Octavius Morgan, Esq., M. P.  
 Crawshay Bailey, Esq., M. P.  
 Wm. Williams, Mayor of Newport  
 The Abercarn Collieries Company,  
 Colliery Proprietors  
 T. B. & S. Batchelor, Timber and  
 Slave Merchants  
 Benson & Maddocks, Corn Merchants  
 Beynon, Wells, and Co., Ship Brokers  
 John Bevan, Agent  
 D. Bordessa, Ship Broker  
 J. Bladon Ebbw Vale Coal Wharf  
 W. E. Bellamy, Wine Merchant,  
*(Abergavenny)*  
 George Blakey, Solicitor  
 Fred. Campbell, Ship Agent, Newport  
 and Cardiff  
 C. Cairns, Bonded, Store & Provision  
 Merchant  
 Augustus B. Champ, Solicitor  
 R. G. Cullum, Sardinian Vice Consul  
 Agent to the Sun Fire and Life  
 Offices  
 Henry J. Davis, Solicitor  
 H. Edwards and Co., Ship Brokers  
 Ebbw Vale Company  
 William Evans, Merchant  
 Benjamin Evans, Coal Agent  
 George Goodwin, Provision Merchant  
 John Green, Wharfinger, Cross Street  
 Wharf  
 Richard Gould, Ship Chandler  
 L. A. Homfray, Tredegar Coal Office  
 Nelson Hewertson, Timber Merchant  
 David Harry, Wine Merchant  
 Griffith Humphreys & Co., Ship Brokers  
 John Hopgood, Ship Owner  
 Charles Hall, ditto  
 Henry Haynes, Lloyd's Surveyor  
 G. Hoskins, Agent, Blaenavon Wharf  
 J. & J. Hadley, Corn Merchants  
 Geo. W. Jones and Co., Ship Brokers  
 Jones Brothers, & Co., ditto  
 James N. Knapp, & Co., ditto  
 J. Keyse, Corn & Provision Merchant  
 John Le Couteur, Cider and Potatoe  
 Merchant  
 L. Lewis, Coal Agent  
 Elias Le Grand, Agent  
 Francis Le Grande, Ship Broker  
 Henry Morse, Bonded Store Merch.  
 T. Morris, Moderator Wharf  
 Machen Colliery Company, Colliery  
 Proprietors

Mason Brothers, Grocers  
 A. J. Murphy, Blaenavon Wharf  
 Marshall, Knowles and Co., Coke  
 Manufacturers and Colliery  
 Proprietors  
 New Steam Packet Company, New-  
 port and Bristol  
 Nicholls and Co., Timber Merchants  
 Henry Oakley, Bark Merchant  
 Prothero and Fox, Solicitors  
 Thomas Powell and Son, Colliery  
 Proprietors, Newport & Cardiff  
 William Pugsley, Ship Owner  
 R. Parnall, Corn Factor  
 William Pickford, Provision Merchant  
 Thomas H. Pyer, Ship Broker and  
 Commission Agent  
 Frederick Phillips, Manager, Rock  
 Coal Company  
 John Parsons  
 William Pegler, Grocer (*Pontypool*)  
 Thomas Roe  
 W. & R. Speary, Carriers from  
 Newport to Bristol  
 R. W. Stonehouse and Co., Ship Bro-  
 ker, Vice Consul for Prussia,  
 France, Holland, the Hanse  
 Towns and Brasil  
 T. Woollet, Solicitor, Town Clerk,  
 Notary Public, Commissioner for  
 Admiralty & Bail in Admiralty  
 W. C. Webb, Spanish Vice Consul  
 William West, Coal Agent, Risca  
 Wharf  
 W. Webb, Wine Merchant (*Aberdare*)  
 Williams and Evans, Corn Merchants  
 Captain Edward Williams, Iron Ship  
 "Cinderella"  
 G. Williams & Co., Ship Chandlers  
 William Williams, Boat Builder  
 P. W. Yorath & Co., Ship Brokers

## NEWHAVEN.

Richard C. Hearn, Collector  
 Robert T. Dolan, Controller  
 Beverley U. Hearn, 1st Clerk  
 D. Mc Lellan, Searcher  
 G. J. Wood, ditto  
 J. Osborn, Tide Surveyor  
 William Cole, Lloyd's Agent  
 A. D. Bosson, General Agent to the  
 Steam Packet Co., (2 copies)  
 G. Turner, Station Master  
 T & R. Hillman, Merchants  
 Chatfield & Sampson, do.

## NEWRY.

Joseph Grafton, Long Room.  
 John J. Moutray, Searcher

## NEW ROSS.

John Hardie, Collector  
 W. D. Hobson, Controller  
 J. Suche, Banker (*New Ross Reading  
 Room*)

## OUTPORTS, continued:

## PENZANCE.

William H. Holmes, Collector  
 Joseph Barrett, Controller  
 James R. C. Pascoe, Clerk  
 John C. Millett, Searcher  
 J. Gross, P.C.O. (*S. Michael's Mount*)  
 Alexander Phillips, Locker  
 William Harvey, Tidewaiter  
 Henry King, Ship Broker  
 Bolitho and Company, Merchants  
 W. D. Mathews and Son, ditto  
 R.M. Branwell and Sons ditto  
 T. Coulson and Co. ditto  
 R. G. Michell and Co. (*Marazion*)  
 T. R. Forward, Com. of "Sylvia," Revenue Cruiser  
 J. Dusting, "Mary Boyne," ditto

## PERTH.

Robert J. Mostyn, Collector  
 Peter Fawcett, Controller  
 J. Easson, Swedish and Norwegian Vice-Consul  
 Robertson, Donaldson & Co., Timber Merchants  
 Peter Graham, Ship Owner & Timber Merchant  
 John Bruce (*St. Leonard's Bank*)  
 Charles C. Stuart, Wine Merchant  
 James Mitchell, Wine Merchant, &c.  
 William Anglis, Tea Merchant  
 James Marshall, P.C.O. (*Newburgh*)

## PETERHEAD.

William R. Balfour, Collector  
 James Johnstone, Broker  
 Geo. N. Watt, P.C.O. (*Fraserburgh*)

## PLYMOUTH.

John S. Salmon, Controller and Principal Clerk  
 George Hington, Clerk, Long Room  
 Edwd. J. Pretty, Landing Surveyor  
 A. J. Kerswell, Searcher  
 A. B. Keen ditto  
 T. Landells, Tide Surveyor  
 A. Burnett ditto  
 D. H. Crees, Boatman  
 John Battershill, Tidewaiter  
 Collier and Co., Merchants  
 British and Irish Sugar Refinery  
 Fox, Sons and Co., Merchants  
 Harris & Snell (late A. & J. Nichols), Timber Merchants  
 Richard May, Ship Broker  
 Henry Bellman, Ship Broker and General Commission Agent  
 George L. Skinner Principal Coast Officer (*Caststock*)  
 R. Ridley, Coal Factor and Colliery Agent (*Stonhouse*)

## POOLE.

Edwin Calton, 1st Clerk

## PORT GLASGOW.

James Foyster, Collector  
 James Dunbar, 1st Clerk  
 M. Brown and Co., Sugar Refiners  
 J. Laird and Sons, Merchants  
 Richard B. Hagart ditto

## PORTSMOUTH.

W. J. Redpath, Collector  
 W. C. Maclean, Controller  
 W. G. Maclean, 1st Clerk  
 James Scott, 2nd ditto  
 R. D. Parker, Landing Waiter  
 Vanderburgh and Son, Foreign Consuls, &c.  
 Garrett, Gibbon and Sons, Custom House and Shipping Agents  
 Thomas Beale ditto  
 J. W. Coles ditto  
 H. W. and E. Collins ditto  
 C. G. German ditto  
 Cavander and Co., Importers of Tobacco  
 W. G. Chambers, Merchant, &c.

## PRESTON.

Thomas Jones, Collector  
 S. Christopherson, Controller  
 R. A. Crombleholme, Clerk  
 T. W. Reader, Searcher  
 W. and R. Huut, Wine and Spirit Merchant  
 J. Threlfall, juu., & Co., ditto  
 James Robinson ditto  
 T. E. Fawcett, P. C. O. (*Lytham*)  
 F. Samons ditto (*Hesketh Bank*)

## QUOILE, (Port of Strangford.)

Richard S. Boles, P. C. Officer  
 Johnston & Perry, Timber Merchants  
 J. Forsyth, Ship Owner and General Merchant  
 Montgomery & Agar, Grocery, Wine, and Spirit Merchants  
 Lemon Potter, Ship Broker and General Commission Agent  
 Robert Ringland, Ship Owner and General Merchant (*Killyleagh*)  
 John Field, Ship Owner  
 Joseph Gilmore, Ship Owner and General Commission Agent

## RAMSEY, (Isle of Man.)

Robert Hicks, Collector  
 Robert C. Meikle, Controller  
 T. A. Carrick, Advocate  
 Daniel Goldsmith, Merchant  
 Cleatars, Brothers ditto  
 J. T. Claine ditto  
 Thomas Kerrinsh ditto

## RAMSGATE.

F. Waring, Collector  
 D. McArthur, Controller  
 W. M. Nash, Searcher  
 Edwd. Hodges & Co., Shipping Agts.  
 G. Hammond & Co. ditto  
 T. Sibley, P. C. O., &c, (*Margate*)

## OUTPORTS, continued :

## ROCHESTER.

Robert A. Norman, Collector  
 David Gay, Controller  
 Henry E. Strong, Clerk  
 Alex. McMillan, Tide Surveyor  
 H. Rimington, Locker  
 A. Cleghorn, 1st Class Tidewalter  
 R. Winch and Son, Wine Merchants  
 The Library of the Church of England Institute  
 T. Wells, Merchant  
 J. L. Levy, ditto  
 W. Dalton, Customs' Agent (*Rochester*)  
 D. Barnard ditto (*Chatham*)  
 B. Harris ditto (*ditto*)  
 Wm. Edgecombe ditto (*Sheerness*)  
 R. G. Todhunter, P. C. O. (*Sheerness*)  
 John Piper, ditto (*Maidstone*)

## RYE.

J. King Groom, Collector  
 Francis L. Shaw, Controller  
 A. B. Vidler, Consul for Foreign Powers  
 R. Southon, P. C. O. (*Hastings*)  
 Kent, Brothers, Ship Owners

## SCARBORO'.

J. P. Hayton, Collector  
 R. H. Tindall, Ship Owner  
 George White, Merchant  
 John Stevenson, Agent, &c.  
 Jennings and Wear, Lloyd's Agents

## SCILLY.

A. Richardson, Collector  
 J. T. Wright, Tidewalter  
 J. Nodder ditto

## SHIELDS (North).

R. S. Kilgour, Collector  
 James Irwin, Controller  
 Stephen Rogers, 1st Clerk  
 William C. Turnbull, 2nd ditto  
 George A. Bethell, 3rd ditto  
 Wm. Morse Rogers, 5th ditto  
 Isaac Peart, 1st Searcher  
 Wm. Dobbyn, 2nd ditto  
 Colin Campbell, Locker  
 R. Wade, Inspector of Water Guard  
 The Tide Surveyors  
 Joseph Windas, Tide Walter  
 Pow and Fawcett, Merchants  
 W. H. Atkinson, Tynemouth A.I. Insurance Company  
 M. H. Atkinson, Equitable ditto  
 Joseph French, Ship Broker  
 Luigi Descalzo ditto  
 S. P. Sybinga ditto  
 C. F. Pluns ditto  
 Wm. R. Arkless, P. C. O. (*Amble*)  
 William Rees ditto (*Blyth*)  
 Benjamin Dryden, Ship Broker (*do.*)  
 Watts, Milburn & Co., ditto (*do.*)  
 Rich. Hodgson, Lloyd's Agent (*do.*)

## SHIELDS, (South.)

J. Blaikie, Principal Officer  
 W. Sumpter Searcher  
 J. Cox, Clerk and Landing Walter  
 L. Wright & Son, Bonded Store Merchants and Biscuit Bakers  
 W. Cooper, Bonded Store Merchant  
 J. E. Tully ditto

## SHOREHAM.

Charles S. Saunders, Collector  
 John Hatt, Controller  
 David Plimore, 1st Clerk & Searcher  
 Walter Carter, 2nd Clerk  
 James Rees, Tide Surveyor  
 Balley and Son, Ship Builders  
 A. & C. D. Buckwell, Timber Merchants  
 Henry Adams, Ship Owner  
 W. H. Williamson, Oyster Merchant  
 West, Hall & Smith, Wine Merchants (*Brighton*)  
 G. Mechen, Ship Broker (*Southwick*)  
 May and Thwaites, Ship Builders (*Kingston*)  
 J. Swann, Bonding Yard Proprietor (*ditto*)

## SKIBBEREEN.

Robert Scott, Collector  
 Edw. J. Doherty, Controller  
 D. Hallahan, Ship Agent

## SLIGO.

Owen Wynne, Collector  
 Daniel Dudgeon, Controller  
 H. G. O'Beirne, 1st Clerk  
 Samuel Henderson, Tide Surveyor  
 W. Green & Co., Timber Merchants  
 J. O'Connor & Co., ditto  
 John McGowan, Merchant  
 Charles Anderson, ditto  
 M. Robertson, Grocer  
 Wm. Gray, P. C. O. (*Donegal*)

## SOUTHAMPTON.

D. Colquhoun, Collector (*4 copies*)  
 D. Preston, Controller  
 John Balmain, Long Room (*8 copies*)  
 Samuel Lorden, ditto  
 Arthur Coare, ditto  
 R. H. Minns, Landing Surveyor  
 Francis Brent, ditto  
 H. G. Sellwood, Landing Walter  
 J. F. Parker, ditto  
 George Brown, ditto  
 William Walker, ditto  
 E. Sharp, ditto  
 T. W. Phillips, ditto  
 J. E. Davey, ditto  
 George Harrison, ditto  
 Richard Bruce, ditto  
 George Hopkins, ditto  
 S. L. Widdrington ditto  
 T. Obree, Inspector of Water Guard  
 Hugh Williamson, Tide Surveyor  
 Charles Taylor ditto

## OUTPORTS, continued:

## SOUTHAMPTON, continued:

W. Forrester, Tide Surveyor  
 Henry Knowler ditto  
 William Goff, Inspector of Patrol  
 Edward Page ditto  
 R. P. Spurrier, ditto  
 Andrew Turnbull, Tide Waiter  
 John Haddon, ditto  
 Henry Shepherd, Timber Measurer  
 T. M. Weguelin, Esq., M.P., &c., &c.  
 B. M. Wilcox, Esq., M.P., &c., &c.  
 Peninsular & Oriental Co. (*3 copies*)  
 Royal West India Mail Company  
 South Western Steam Packet Company, George Leach, Agent  
 Dunlop & Scholes, Agents (*3 copies*)  
 Thomas Hill, ditto  
 Creaky and Co., ditto  
 Hickie, Borman & Co., ditto  
 Owen, Hazell & Richardson, ditto  
 W. H. Smith, Barry & Co., ditto  
 Thompson, Lucas and Co., ditto  
 Pickford and Co., ditto  
 W. J. Le Feuvre, ditto  
 William Jason, ditto  
 James Dawson, ditto  
 W. R. Ravenscroft, ditto  
 Mark Capper, ditto  
 C. C. Figueiredo, ditto  
 John Ferrier, ditto  
 J. E. Lury, ditto  
 J. M. Starling, ditto  
 N. M. Priaulx, ditto  
 C. Van Santen, ditto  
 W. & T. Forder, Wine Merchants  
 Maher and Parker, ditto  
 William Read, Principal Warehouse Keeper, Southampton Docks  
 J. G. Barnes, Southampton Dock Co.  
 Josiah Tibbs, Royal Mail Company  
 J. Simcocks, ditto  
 Capt. W. Woolley, "Atrato"  
 J. Hancock, ditto  
 W. Simpson, "Pera"  
 T. N. Firmin, Clerk to Guardians  
 W. H. Hinks, P.C.O. (*Lymington*)

## ST. IVES.

William H. Holmes, P.C.O. (*Hayle*)

## STOCKTON.

John Shelly, Collector  
 William Foggo, Controller  
 W. E. Hall, 1st Clerk  
 R. C. Weatherill, 2nd ditto  
 J. Mearns 4th ditto  
 S. S. Stuart, 2nd Searcher  
 Chas. Robinson, 3rd ditto  
 Thos. Aylan, Ship Broker  
 J. H. Clough, Merchant  
 Kirk, Brothers, Wine Merchant  
 A. Howe ditto  
 Thos. Simpson ditto  
 Jno. Wrightson ditto

C. Martin and Sons, Wharfingers  
 Thos. Nichol, P.C.O. (*Middlesboro'*)  
 Valentine Baker, Tide Surveyor (*do.*)  
 A. Harris and Co., Coal Filters (*do.*)  
 Lindberg & Hornig ditto (*do.*)  
 Pauls and Co., Brokers, &c. (*do.*)  
 Isaac Sharp, Timber Merchant (*do.*)  
 Samuel Mitchel, Ship Chandler and Dealer in Stores (*do.*)  
 Robert Groves, Coal Fitter, &c. (*do.*)

## STORNOWAY (Hebrides).

M. B. Pithie, Collector  
 James Bishop, Controller  
 Roderick Mackenzie, Tidewaiter  
 D. Macalister, Steam Packet Agent  
 John Shaw, Accountant  
 J. B. Adam ditto  
 D. R. Mackenzie, Ship Broker  
 J. H. Morgan, Supervisor, Inland Revenue  
 James Methuen, Jun., Fish Curer  
 Wm. Ross, Procurator Fiscal  
 Donald Mackenzie, Ship Owner  
 James R. Maciver, Fish Curer  
 Wm. Cook, Ship Builder, Patent Slip  
 W. and R. Morison, Lloyd's Agents  
 A. Macdonald, Lloyd's Agent *North Uist*  
 K. Macdonald, Deputy Receiver of Wreck (*Harris*)

## STRANGFORD.

C. Costello, Collector  
 R. McMahon, Tidewaiter

## STRANRAER.

H. J. Skene, Collector

## SUNDERLAND.

James Bull, Controller  
 T. M. Mitchell, 2nd Clerk (*3 copies*)  
 J. Barker, Searcher, &c.  
 R. Hudson and Sons, Customs' Agents  
 Jas. Culford, Agent, Laughton Coal Office  
 John Taylor, Customs' Agent  
 T. & W. C. Fairley, Bonded Store Dealers  
 J. Ritson and Sons, ditto  
 Chas. Tully and Co., Coal Exporters  
 W. French, Wharfinger  
 Hudsons and Forster, Bonded Store Dealers  
 John Wright, Agent  
 M. Robson, Jun., Shipping Broker and Agent  
 H. Davidson, Shipping Agent and Iron Merchant  
 W. Carling and Mitchell, Ship and Insurance Brokers  
 F. Charlton Huntly & Co., Merchants  
 J. B. Huntly, Ship Owner  
 Gray, Brothers, Ship Brokers  
 Wm. Simson, Ship Broker

## OUTPORTS, continued:

## SUNDERLAND, continued:

A. M. Lotinga and Son, Ship Brokers  
 Crosby, Brothers, Wharfingers  
 John Hudson and Co., Ship Brokers  
 and Coal Exporters  
 J. L. Henry, Sub-Collector (*Seaham*)

## SWANSEA.

E. Waters, Collector  
 F. Pittman, Controller  
 William Rhys Gronow, Chief Clerk  
 (*7 copies*)  
 W. J. Turner, Searcher  
 C. Moore, Tide Surveyor  
 C. A. Reed, Assistant ditto  
 G. Holland, Receiver of Wreck for  
 Western District of Swansea  
 H. Bath & Son, Spanish Consulate,  
 Merchants  
 E. Thomas de la Corneuve, Courtier  
 Maritime Francais, Expediteur  
 de Charbon  
 G. A. Bevan, Ship Broker, Belgian,  
 Hanoverian, Prussian, Russian,  
 and Monte Videan Consulate  
 R. Chapman, Bonded Store Merchant  
 Cory Bros., Ship Brokers & Merchants  
 T. Powell & Son, Coal Proprietors  
 Edwd. Howard, Ship Broker, Courtier  
 Maritime  
 Evans and Frust, Ship Brokers and  
 Coal Agents  
 J. A. Meager & Co., Ship Brokers and  
 Agents to the City of Glasgow  
 Life Assurance Company  
 J. Petrie, Agent to Cobre Company  
 Richardson Brothers, Merchants and  
 Ship Owners  
 M. Jones and Brother, Agents for  
 Neath Abbey Coal Company  
 David Toms & Co., Merchants & Ship  
 Brokers, Agents for Waynes  
 Steam Coal Company  
 E. Hammatt, Bonded Store Merchant  
 David Davies, Blangawr Steam Coal  
 Offices  
 James Wathen Pockett, Ship Owner  
 and Coal Merchant  
 Thomas Davies, Ship Broker  
 Wm. Rees, Ship and Coal Broker,  
 Agent for Gellia Coal Comp.  
 John Fulcher, Ship Broker  
 Charles Moore, Coal Factor and Ship  
 Broker  
 Captain Robinson, "Slains Castle"  
 J. M. R. Gronow (*Cequimbo, South  
 America*)  
 S. Bevan, P. C. O. (*Porthcawl*)  
 W. L. M. Humphreys, ditto (*Neath*)  
 W. M. Jeffreys, Ship Broker (*do.*)  
 Thomas Thomas, Auctioneer (*do.*)  
 George Young, Ship Broker (*do.*)

## TEIGNMOUTH.

W. Petherick, Collector  
 D. Lennox, Controller  
 J. Beater, Customs and General  
 Commission Agent  
 A. Owen, Jun., ditto  
 R. J. Blad, Ship Owner (*Turquay*)  
 T. R. Matthews, ditto (*ditto*)  
 C. McNab, P. C. O. (*ditto*)

## TRALEE.

G. Connolly, Collector (*2 copies*)  
 W. Imrie, Controller  
 F. Phelan, Clerk  
 J. Donovan & Sons, Merchants  
 T. Lunham, London Steam Packet  
 Company  
 J. Shea, Ship Broker  
 M. Kennelly, ditto

## TROON (Port of Irvine.)

William Hind, P.C. Officer  
 Alex. Paton, Agent for the Duke of  
 Portland's Kilmarnock Colliery  
 Andrew Cowan, Ship Broker and  
 Commission Agent; Agent for  
 Holmes's Hurlford Colliery

## TRURO.

Thomas Ferris, Collector  
 Edmund Randall, P.C.O. and Tide  
 Surveyor (*Malpas*)

## WATERFORD.

John N. Beaumont, Collector  
 Thomas S. Miller, Controller  
 William Dobbyn, 2nd Clerk  
 William Hoyle, Tide Surveyor  
 John Burgess, Acting ditto  
 James Sharp ditto (*Passage*)  
 Martin Hanlon, Boatman (*do.*)  
 John Pittman, Tidewaiter  
 John Flaherty ditto  
 Michael Curtin ditto  
 Richard Dwyer, Boatman  
 J. P. Graves, Timber Merchant  
 David Murphy, Ship Broker  
 William Downey ditto  
 Josiah Williams ditto and Agent  
 Patrick Dowley ditto  
 W. Nagle, Sub-Collect. (*Dungarvan*)  
 Rev. H. Cavendish Browne, Vicar

## WELLS.

Charles E. Bull, Collector  
 John Brown, P. C. O. (*Blakeney*)  
 R. C. Wells, Ship Owner (*do.*)

## WESTPORT.

J. Reilly, Collector  
 J. H. Davidson, Controller  
 J. McNamee, Tidewaiter & Boatman  
 P. Downes ditto  
 P. O'Malley, Customs & Ship Agent  
 William Livingstone, Merchant

## OUTPORTS, continued:

## WEYMOUTH.

R. D. Clague, Collector  
 G. Reynolds, 1st Clerk  
 W. Cotterell, 2nd ditto  
 C. Thomas, Searcher, &c.  
 William Roberts & Co., Ship Brokers  
 R. Besant, Agent to the Weymouth  
     and Channel Islands Steam  
     Packet Company  
 J. Goodridge, Agent to the South  
     Steam Packet Company

## WHITEHAVEN.

John Carlile, Collector  
 W. Tickner, Controller  
 M. Simpson, 1st Long Room Clerk  
 W. Marshall, Landing Waiter, &c.  
 Wm. Sisson, ditto  
 John Taggart, Locker  
 J. & W. Jackson, Timber Merchants

## WICK.

Richard Boyd, Collector  
 Charles William Peach, Controller  
 Joseph J. Peach, Clerk  
 Hugh Milligan, P.C.O. (*Scrabster*)  
 James Waters, ditto (*Little Ferry*)  
 Hugh Davidson, late Collector  
 George S. Dunbar, late Controller, of  
     *Lerwick*.  
 John Miller, Commission Agent  
 George Sinclair ditto  
 Benjamin Forbes ditto

## WIGTOWN.

Henry Atkey, Collector

Frederick Cockburn, Controller

John Simson, late Collector  
 T. Carnochan, P.C.O. (*Gairliestown*)  
 William Alexander, ditto (*Whithorn*)

## WISBEACH.

William Upward, Collector  
 Nathan Hammond, Controller  
 English Brothers, Merchants  
 Harrison and Co., ditto  
 R. Young, Merchant and Ship Owner  
 John Hiscox, Merchant  
 Robt. Flanders, P.C.O. (*Sutton Wash*)  
 Prest and Skelton (*ditto*)  
 J. S. Buckley, Ship Owner

## WOODBRIDGE.

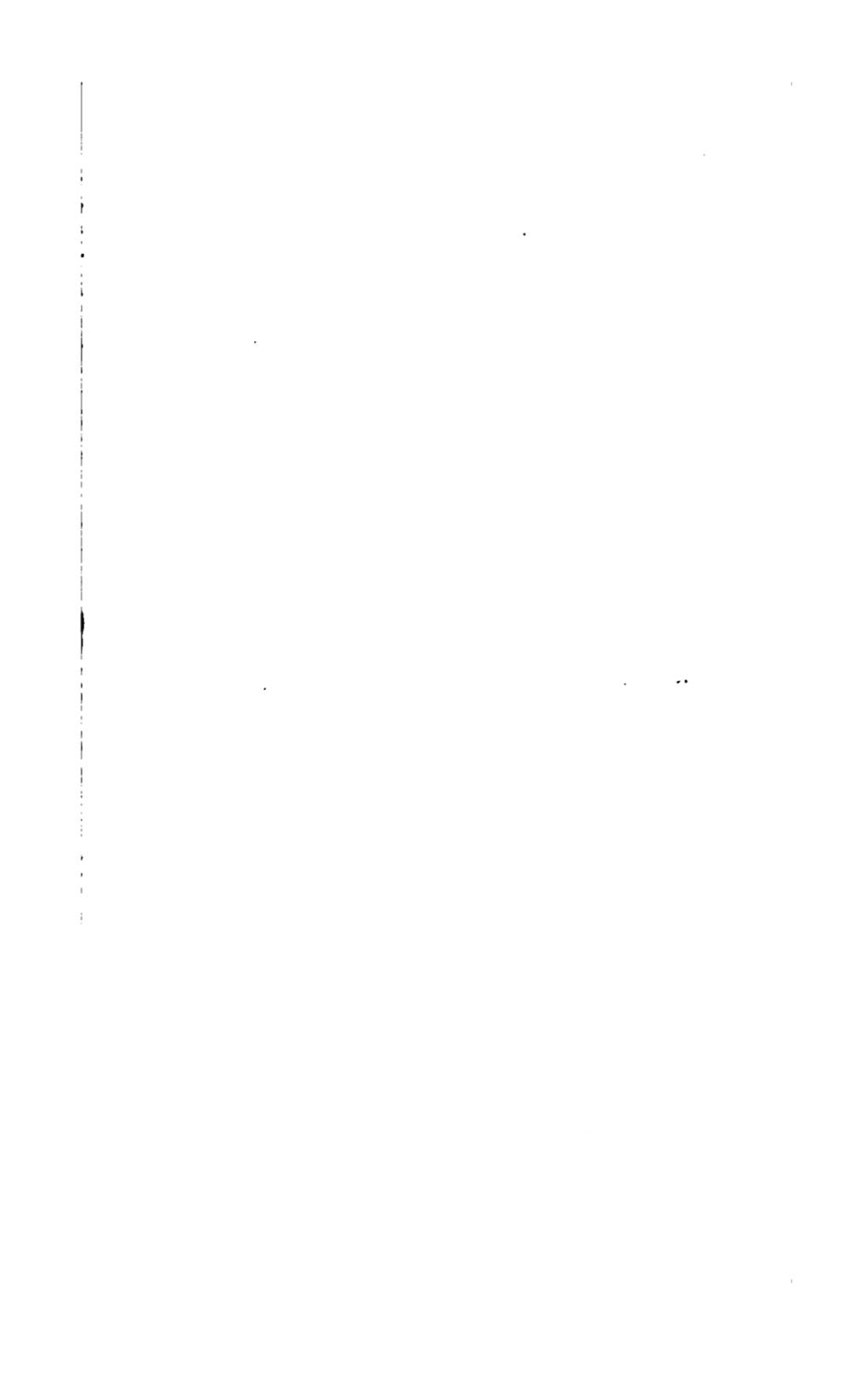
Thos. M. Johnstone, Collector  
 Robert H. D. Mahon, Controller  
 W. Powell, P.C.O. (*Orford*)  
 E. Roper, Merchant (*ditto*)  
 J. Buckingham do. (*ditto*)

## WORKINGTON.

Robert V. Innes, Collector  
 W. L. Bass, Controller

## YARMOUTH.

William Strike, Collector  
 G. W. Carr, 1st Clerk  
 W. H. Palmer, 2nd ditto  
 J. Cobb, Landing Waiter  
 W. M. Smythe, Tide Surveyor  
 R. B. Bardo, Tidewaiter  
 J. J. Butler ditto  
 F. Southery ditto  
 R. M. Heriot, Ship Broker



# IMPORTATION.

---

*If any goods, enumerated in the following Table of Prohibitions and Restrictions as "Goods absolutely prohibited" be imported into the United Kingdom; or, if any goods enumerated in such table as "Goods prohibited, except in transit, &c." be imported, except in accordance with such regulations; or if any goods enumerated therein as "Goods subject to certain restrictions" be imported contrary thereto,—then such goods may be forfeited and disposed of as the Commissioners of Customs may direct.*

---

## GOODS ABSOLUTELY PROHIBITED TO BE IMPORTED. (16 and 17 Vict., cap. 107, and 18 and 19 Vict., cap. 96.)

---

Books, wherein the Copyright shall be first subsisting, first composed, or written, or printed, in the United Kingdom, and printed or reprinted in any other country, as to which the proprietor of such copyright, or his agent, shall have given to the Commissioners of Customs a notice in writing that such Copyright subsists, such notice also stating when such Copyright will expire. (1)

(1) The Commissioners of her Majesty's Customs shall cause to be made, and to be publicly exposed, from time to time, printed lists of all books wherein the Copyright shall be subsisting, and as to which the proprietor or his agent shall have given notice in writing that such Copyright subsists, such notice also stating when such Copyright expires.—16 & 17 Vict., cap. 107, s. 46.

If any person have cause to complain of the insertion of any book in the lists, any judge at chambers, on application, may issue a summons calling upon the person, upon whose notice such book shall have been so inserted, to appear before him and show cause why such book shall not be expunged from such lists. The judge shall proceed to hear and determine upon the matter, and make his order thereon in writing; and the Commissioners of Customs, upon service of such order, shall expunge such book from the list, or retain the same therein, according to the order.—18 & 19 Vict., cap. 96, s. 39.

No book shall be inserted in any such list until the person giving the required notice shall have made and subscribed a declaration before the Collector of Customs, or any justice of the peace, that the contents of such notice are true.—18 & 19 Vict., cap. 96, s. 40.

The officers are to detain all foreign printed copies of works, wherein the copyright may be subsisting, which may be imported for private use or otherwise, and to govern themselves by the 17th s. of 5 & 6 Vict., cap. 45.—B. M., 21st March, 1843.

**COIN**, viz., False Money, or Counterfeit Sterling ; Silver Coin of the Realm, or any money purporting to be such, not being of the established standard in weight or fineness.

**EXTRACTS, ESSENCES, or other Concentrations of Coffee, Chicory, Tea or Tobacco, or any admixture of the same.**

**MALT**, whether in grain, or in the form of concentrated extract or essence, but not including any of the fermented liquors made from malt now specified in the Tariff.

**PRINTS**, Indecent or Obscene, Paintings, Books, Cards, Lithographic or other Engravings, or any other Indecent or Obscene articles.

**SNUFF WORK.—TOBACCO STALKS**, stripped from the leaf, whether manufactured or not, and **TOBACCO STALK FLOUR**.

---

**GOODS PROHIBITED TO BE IMPORTED, EXCEPT IN TRANSIT,  
AND SUBJECT TO SUCH REGULATIONS AND RESTRICTIONS  
AS THE COMMISSIONERS OF THE TREASURY MAY DIRECT,  
AND DULY REPORTED AS GOODS IN TRANSIT.(1)**

---

**ARTICLES of FOREIGN MANUFACTURE**, and any packages of such articles, bearing any names, brands, or marks being or purporting to be the names, brands, or marks of manufacturers resident in the United Kingdom.(2)

**CLOCKS and WATCHES** of any metal, impressed with any mark or stamp appearing to be or to represent any legal British assay mark, or stamp, or purporting by any mark or appearance to be of the manufacture of the United Kingdom.

**PARTS of ARTICLES**, viz., Any distinct or separate part of any article not accompanied by the other part or all the other parts of such articles, so as to be complete and perfect, if such articles be subject to duty according to the value thereof.(3)

---

(1) The regulations affecting goods imported for the purpose of transhipment will be found at p. 115.

(2) When goods are imported with the marks of English firms upon them, and it can be shown that the firms, whose marks they bear, are the owners and importers of the goods, the same may be cleared in the usual way ; but if the goods so marked be imported by other persons, they must be stopped.—  
G.O., No. 72, 1853.

(3) Not applicable to watch movements and parts of unfinished watches.—  
G.O., No. 15, 1855.

---

**GOODS PROHIBITED TO BE IMPORTED EXCEPT SUBJECT TO  
THE RESTRICTIONS ON IMPORTATION, HEREIN CONTAINED.**

---

**ARMS, AMMUNITION, GUNPOWDER,** or any other goods, may be prohibited by proclamation or order in Council.

**INFECTED CATTLE, SHEEP,** or other animals, and hides, skins, horns, hoofs, or any other part of cattle or other animals, which Her Majesty may, by order in Council, prohibit, in order to prevent any contagious distemper.

**SILK** :—Manufactures of Silk, being the manufactures of Europe, unless into London, Liverpool, Hull, Southampton, Leith, Dublin, (¹) or ports appointed by the Commissioners, or into Dover or Folkestone direct from Calais or Boulogne, and unless in ships of 50 tons burden or upwards.

**SPIRITS** (not being perfumed or Medicinal Spirits), (²) unless in ships of 50 tons burden at least, and in casks, or other vessels, each of such casks or other vessels, being of the content of 20 gallons at least, and duly reported, or in glass bottles, or stone bottles, not exceeding the size of 3-pint bottles, and being part of the cargo of the importing ship, and duly reported.

**TOBACCO, CIGARS, and SNUFF,** (³) unless in whole and complete packages, each containing not less than 80 lbs. weight, and unless in ships of not less than 120 tons burden, and unless into ports approved by the Commissioners of Customs.

---

(¹) Newcastle approved for 12 months, as an experimental measure.—B.O. June, 1857. Approved for a further period of 12 months.—B.O. June, 1858. Newhaven approved for Silks imported from Dieppe.—B.O. 6th Feb., 1854.

(²) Or Cordials.—T.O. 4th March, 1826. Vessels of not less than 50 tons, on their voyage from any port in Germany or Holland, and calling at a British port to complete their cargoes, are permitted to have on board Demi-Johns of Geneva, of  $2\frac{1}{2}$  gallons each, provided that a consular certificate, specifying their number and mark, accompany them; and that, previously to the vessel being cleared out, a special bond be entered into by the agent of the foreign merchant for the due landing thereof at a foreign port.—G.O. No. 67, 1857. Extended to the introduction of Geneva at ports to which the transhipment regulations apply, for the purpose of transhipment into other vessels.—G.O. No. 81, 1857.

(³) Tobacco may be imported into the following Ports only, viz.:—Aberdeen, Belfast, Bristol, Cork, Cowes, Drogheada, Dublin, Falmouth, Fleetwood, Galway, Glasgow, Greenock, Hartlepool, Hull, Lancaster, Leith, Limerick, Liverpool, London, Londonderry, Newcastle, Newry, Plymouth, Port Glasgow, Portsmouth, Preston, Sligo, Southampton, Swansea, Waterford, Wexford, Whitehaven.

### COMPUTATION OF DUTIES.

In the computation of duties, all fractions of a penny less than a halfpenny are to be rejected; but when they amount to, or exceed that sum, an additional penny must be charged. But in making payments, all fractions are to be rejected.—G. O. 11th March, 1831.

---

### OVER-PAYMENT OF DUTIES.

Duties of Customs overpaid or erroneously charged, cannot be repaid, unless claimed within six years.—16 & 17 Vict., cap. 107, s. 25.

When over-payments of duties arise, the merchant is to be apprised thereof in writing, agreeably to a prescribed form, which is to be filled up in the office where the error may be discovered, and to be signed by the Principal of the department.—G.O. No. 74, 1852.

---

### RECEIPT FOR DUTIES.

Every person may obtain, gratis, a receipt for the duties which he pays, on giving an additional bill of entry, written in red ink; the duplicate thus given, after having been compared with the warrant and signed by the officer in the Long Room, is to be delivered as a receipt to the party requiring it.—B. M. 2nd March, 1844.

---

#### ARTICLES ON WHICH THE ADDITIONAL DUTY OF 5 PER CENT. MUST BE CHARGED.

Currants	Tobacco
Figs	Wine
Leather Gloves	Wood Goods from the
Pepper	British Possessions

---

#### ARTICLES ON WHICH A DIFFERENTIAL DUTY EXISTS.

Apples	Liquorice Powder
Books	Seed, Caraway
Butter	Silk Manufactures, unenum'd.
Cheese	Rum and Rum Shrub
Eggs	Tallow
Embroidery and Needlework	Wine
Liquorice Paste	Wood Goods

## A

## TABLE OF DUTIES OF CUSTOMS

PAYABLE ON

GOODS IMPORTED INTO THE UNITED KINGDOM,

ALSO OF

## DUTY-FREE GOODS.

Under the 18 and 19 Vict. cap. 97, except where otherwise stated.

**Note.**—All goods not particularly described or charged with duty, in the following Table, in alphabetical course, either specially by name, or under their generic denomination, are classed either as "Goods in part or wholly manufactured, and not being enumerated or described," or as "Goods unenumerated, not being either in part or wholly manufactured," which items form the last two articles in the Table of Duties.

Against each article not subject to duty in the following Table is noted the denomination, under which it is to be described in the Entries for Importation or Re-exportation.

			£	s.	d.
AGATES, or Cornelians, set .	for every 100 <i>l.</i> value		10	0	0
— not set, cut, or manufactured	value		free		
— ..... not cut or manufactured	value		free		
ALBUMEN	.	cwt.	free		
ALE. See Beer.					
ALGANOBILLA SEED .	.	cwt.	free		
ALKALI, not being Barilla	.	cwt.	free		
ALKANET Root	.	cwt.	free		
ALMONDS, not Jordan nor Bitter	.	cwt.	0	10	0
— Jordan	.	cwt.	0	10	0
— Bitter	.	cwt.	free		
— Paste of	.	lb.	0	0	2
ALOES	.	lb.	free		
ALUM ROCH	.	cwt.	free		
— not Roch	.	cwt.	free		
ALUMINIUM, admitted free of duty, as "goods not being wholly or in part manufac- tured."—G. O. No. 13, 1856.					
AMBER, Rough	.	cwt.	free		

			£ s. d.
<b>AMBER</b> , continued:			
— Manufactures of, not enumerated, (except Beads) (1)	. . . . .	value	free
<b>AMBERGRIS</b>	. . . . .	ounce.	free
<b>AMBOYNA WOOD</b>	. . . . .	ton	free
<b>AMMONIA, Liquid</b>	. . . . .	lb.	free
— Sulphate of	. . . . .	lb.	free
<b>AMMUNITION</b> , viz.:—			
— Shot, large and small, of Lead	. . cwt.		0 2 0
of Iron	. . cwt.		0 2 6
— Rockets, and other combustibles for pur- poses of war, and not otherwise enumerated or described	. . for every 100 <i>l.</i>	value	10 0 0
<i>On the entry of Arms and Ammunition of War, the number and quantity of each description to be stated.—18 &amp; 19 Vict., cap. 97, s. 6.</i>			
<i>Arms, Ammunition, or any other goods, may be prohibited by proclamation, or order in Council. See p. 3.</i>			
<b>ANCHOVIES</b> . See <i>Fish</i> .			
<b>ANGELICA</b>	. . . . .	cwt.	free
<b>ANIMALS</b> , Living, viz.:—			
— Asses, Goats, Kids, Oxen and Bulls, Cows, Calves, Horses, Mares, Geldings, Colts, Foals, Mules, Sheep, and Lambs, Swine, Hogs, and Sucking Pigs	. . . . .	number	free
<i>Animals may be prohibited to be imported —See page 3.</i>			
<b>ANNATTO</b> , Roll and Flag	. . . . .	cwt.	free
<b>ANTIMONY</b> , viz., Ore of	. . . . .	ton	free
— Crude	. . . . .	cwt.	free
— Regulus	. . . . .	cwt.	free
<b>APPLES</b> , Raw	. . . . .	bushel	0 0 3
— of and from British Possessions	. . . . .	bushel	0 0 2
— dried (2)	. . . . .	bushel	0 1 0
<b>AQUAFORTIS</b>	. . . . .	cwt.	free
<b>ARGOL</b>	. . . . .	cwt.	free
<b>ARISTOLOCHIA</b>	. . . . .	cwt.	free
<b>ARMS</b> , viz.:—			
— Swords, Cutlasses, Matchetts, Bayonets, Gun-barrels, Gun-locks, Cannon or Mor- tars of Iron, not mounted, nor accompanied with Carriages	. . . . .	cwt.	0 2 6

(1) Amber pipe mouth-pieces, with bone or wooden screws, to be charged with duty as "Goods manufactured."—B. O., Sept. 1854. (Laing & Co.)

(2) In measuring, 2957 cubic inches are the allowed contents of a heaped bushel.

		£ s. d.
<b>ARMS, continued :</b>		
— Cannon, or Mortars of Brass, not mounted, nor accompanied with Carriages . . . . .	cwt.	0 10 0
— Cannon, or Mortars mounted, or accom- panied with Carriages, and other fire-arms, viz., Muskets, Rifles, Carbines, Fowling- pieces, or Guns of any other sorts not enu- merated, and Pistols, for every 100 <i>v.</i> value		10 0 0
<b>ARROW ROOT . . . . .</b>	cwt.	0 0 4½
<b>AESENIC . . . . .</b>	cwt.	free
<b>ART, works of, of whatever metal . . . . .</b>	cwt.	free
<b>ASHES, viz., Pearl and Pot . . . . .</b>	cwt.	free
— Soap . . . . .	cwt.	free
— Weed . . . . .	cwt.	free
— Wood . . . . .	cwt.	free
— not enumerated . . . . .	value	free
<b>ASPHALTUM, or BITUMEN JUDAICUM . . . . .</b>	ton	free
<b>BACON . . . . .</b>	cwt.	free
<b>BALSAMS, viz., Canada . . . . .</b>	lb.	free
— Capiivi . . . . .	cwt.	free
— Peru . . . . .	lb.	free
— Riga . . . . .	lb.	free
— Tolu . . . . .	lb.	free
— Balm of Gilead, & unenumerated Balsam	lb.	free
<b>BANDSTRING TWIST . . . . .</b>	value	free
<b>BARILLA . . . . .</b>	ton	free
<b>BARK for Tanners' or Dyers' use . . . . .</b>	cwt.	free
— Cascarrilla . . . . .	cwt.	free
— Peruvian . . . . .	cwt.	free
— of other sorts . . . . .	cwt.	free
— Extract of. See <i>Extract</i> .		
<b>BARLEY, Pearled . . . . .</b>	cwt.	0 0 4½
<b>BAR WOOD . . . . .</b>	ton	free
<b>BARYTES, Sulphate of, ground . . . . .</b>	ton	free
<b>BASKET Rods, peeled . . . . .</b>	bundle	
not ex. 3 ft. in circumference at the band		free
unpeeled . . . . .	ditto	free
<b>BASKETS . . . . .</b>	cubic foot	0 0 4
<b>BAST ROPES, Twines, and Strands. . . . .</b>	value	free
<b>BEADS, viz., Arango . . . . .</b>	lb.	0 0 2
— and Bugles of Glass . . . . .	lb.	free
— Coral . . . . .	lb.	0 1 6
— Crystal . . . . .	lb.	0 0 2
— Jet . . . . .	lb.	0 0 2
— not otherwise enumerated or described	lb.	0 0 2
<b>BEANS, Kidney and French. See <i>Seeds</i>.</b>		
<b>BEEF, salted . . . . .</b>	cwt.	free
— Fresh or slightly salted . . . . .	cwt.	free

		ton	£.	s.	d.
BEEF-WOOD . . . . .		barrel of 32 gallons(1)	free		
BEER or ALE . . . . .		ditto	1	0	0
— Mum . . . . .		ditto	1	0	0
— Spruce(2) . . . . .		ditto	1	0	0
— of other sorts . . . . .		ditto	1	0	0
— from the Isle of Man to be charged with the countervailing duty of 10s. per bar- rel.—G. O. No. 68, 1856.					
BERRIES, viz., Bay . . . . .		cwt.	free		
— Juniper . . . . .		cwt.	free		
— Yellow . . . . .		cwt.	free		
— Myroblane . . . . .		ton	free		
— unenumerated, commonly made use of in chemical processes . . . . .		ton	free		
— unenumerated not commonly made use of in chemical processes . . . . .		cwt.	free		
BIRDS, viz., Singing Birds . . . . .		number	free		
BISCUIT and BREAD(3) . . . . .		cwt.	0	0	4½
BITUMEN JUDAICUM. See Asphaltum.					
BLACKING . . . . .		value	free		
BLACKWOOD . . . . .		ton	free		
BLADDERS . . . . .		number	free		
BONES (except Whale Fins), whether burnt, or not, or as Animal Charcoal . . . . .		ton	free		
BOOKS, viz., (4) being of editions printed prior to the year 1801, bound or unbound . . . . .		cwt.	free		
— being of editions printed in or since the year 1801, bound or unbound . . . . .		cwt.	free		
— admitted under treaties of international copyright, or if of and from any British Possession(5) . . . . .		cwt.	1	10	0
Books are restricted as to importation. See p. 1.			0	15	0

(1) See G. O. 3rd Aug., 1842.

(2) By resolutions of the House of Commons, the duty of 1L 10s. per barrel, levied by the "Customs' Tariff Act, 1855," was reduced to 20s., on and after 6th July, 1856.—Confirmed by 19 & 20 Vict., cap. 75.

(3) Biscuit and bread may be warehoused, not being deemed to come within the meaning of the 41st sec. of 16 & 17 Vict., cap. 107.—B.O. to Poole, No. 65, Oct. 12, 1857.

(4) Books, being presents to the several learned Societies, indicated in the Treasury Letter of 25th June, 1852, may be admitted free of duty.

(5) Books published in Prussia and Stamped in Saxony, or in any other state which may have acceded to the Convention, are to be treated as Prussian and vice versa.—G.O. No. 126, 1846.

Books printed abroad, to be first published in the United Kingdom although stamped, are deemed liable to the duty of 30s. per cwt.—B.O. 4th March, 1854, No. 50.

		£. s. d.
BOOTS and SHOES.	See <i>Leather Manufactures</i> .	
BORACIC ACID . . . . .	cwt.	free
BORAX, Refined . . . . .	cwt.	free
— or TINCAL, Unrefined . . . . .	cwt.	free
BOTTLES, of Earth and Stone . . . . .	number	free
BOXES, viz.:—		
— Brass . . . . .	cwt.	1 10 0
— not otherwise charged, for every 100 <i>l.</i> value		10 0 0
BOX WOOD . . . . .	ton	free
BEAN . . . . .	cwt.	free
BRANDY.	See <i>Spirits not sweetened</i> .	
BRASS, Manufactures, (1) not otherwise enumerated	cwt.	0 10 0
— Powder of . . . . .	value	free
— Old, fit only to be re-manufactured . . . . .	ton	free
— Wire . . . . .	value	free
BRAZIL WOOD . . . . .	ton	free
BRAZILETTO WOOD . . . . .	ton	free
BREAD. See <i>Biscuits</i> .		
BRICKS, or Clinkers (Dutch) . . . . .	number	free
— other sorts . . . . .	number	free
BRIMSTONE, Unrefined . . . . .	cwt.	free
— Refined, in Rolls . . . . .	cwt.	free
— in Flour . . . . .	cwt.	free
BRISTLES, rough and in the tufts, and not in any way sorted . . . . .	lb.	free
— in any way sorted or arranged in colours and not entirely rough and in the tufts, lb.		free
BROCADE, of Gold or Silver . . . . .	lb.	0 5 0

The privilege of copyright is now extended to the following countries and states, viz.:—

Anhault Dessau	Hanover
Anhault Bernbourg	Oldenburgh
Belgium	Prussia
Brunswick	Saxony
France	Spain
Hamburg	
Thuringian Union, viz.:—	Saxe Meiningen
Rens Gritz	Saxe Coburg Gotha
Rens Lohenstein Ebersdorf	Saxe Weimar
Rens Schleitz	Schwartzenburg Rudolstadt
Saxe Altenburg	Schwartzenburg Sondershausen

(1) Brass and Glass Manufactures, as lenses and tubes for optical instruments, &c., to be charged with duty by weight, as either the brass or glass may predominate.—B.O. to Southampton, 15th July, 1853, No. 161.

Brass scales and weights in boxes to be charged with duty as "Goods manufactured."—B.O. Dec. 11th, 1854.

		cwt.	£	s.	d.
BRONZE, all works of art . . . . .		cwt.	free		
— Manufactures of, or of metal bronzed or lacquered (1) . . . . .		cwt.	0	10	0
— Powder . . . . .		value	free		
BRUSHES, Paint . . . . .		value	free		
BUGLES, of Glass. See <i>Beads</i> .					
BULLION, and Foreign Coin of Gold or Silver . . . . .		value	free		
<i>Bullion may be landed without report or entry.—16 &amp; 17 Vict. cap. 107, s. 49.</i>					
<i>The owner or consignee of bullion or coin imported into Great Britain or Ireland, shall, within 10 days after landing, deliver to the Collector, or other proper officer of Customs, a full and true account thereof, under a penalty of £20, but not having reference to small parcels imported as part of the baggage of passengers.—20 &amp; 21 Vict., cap. 62, sec. 16.</i>					
BULLEBUSHES . . . . .		ton	free		
BUTTER(2) . . . . .		cwt.	0	5	0
— of and from British Possessions . . . . .		cwt.	0	2	6
BUTTONS and STUDS, of metal . . . . .		value	free		
— other sorts . . . . .		value	free		
CABLES (not being iron cables), tarred or un-tarred, old and new . . . . .		cwt.	free		
CAMEOS, not set . . . . .		value	free		
CAMBRICS. See <i>Linen</i> .					
CAMOMILE FLOWERS . . . . .		lb.	free		
CAMPHOE, Unrefined . . . . .		cwt.	free		
— Refined . . . . .		cwt.	free		
CAMWOOD . . . . .		ton	free		
CANDLES, viz., Spermaceti . . . . .		cwt.	0	2	4
— Stearine (21 Vict., cap. 12) . . . . .		cwt.	0	3	6
— Tallow . . . . .		cwt.	0	2	4
— Wax . . . . .		cwt.	0	2	4
CANDLEWICK . . . . .		cwt.	free		
CANE JUICE. See <i>Sugar</i> .					
CANELLA ALBA . . . . .		lb.	free		

(1) Modern bronze works of art.—In future importations, the officers will enquire the name of the artist, the person for whom, and the object for which the work is brought, and with reference to such points, decide the liability to duty to the best of their judgment.—B.O. 22nd March, 1851, No. 287.

Bronze figures on marble bases to be charged with the above duty.—B. O. Jan. 14th, 1856 (Peascod.)

(2) Butter damaged may not be delivered as grease until one pint of tar be mixed with every hundred weight. See "Miscellaneous Orders."

			L. s. d.
CANES, viz., Bamboo . . . . .	number	free	
— Rattans, not ground . . . . .	number	free	
— Reed . . . . .	number	free	
— Walking Canes or Sticks, mounted, painted, or otherwise ornamented . . . . .	100	0 6 0	
— Umbrella and parasol sticks . . . . .	100	0 3 0	
— or Sticks unenumerated . . . . .	number	free	
CANTHARIDES . . . . .	lb.	free	
CAOUTCHOUC . . . . .	cwt.	free	
— Manufactures of (*) . . . . .	lb.	0 0 2	
CAPERS, including the pickle . . . . .	lb.	0 0 1½	
CABDAMOMS . . . . .	lb.	free	
CARDS, viz., Playing Cards . . . . .	dozen packs	0 15 0	
CARMINE . . . . .	oz.	free	
CARROAGES, of all sorts (*) . . . . .	value	free	
CASKS, empty . . . . .	value	free	
CASSAVA POWDER . . . . .	cwt.	0 0 4½	
CASSIA, viz., Buds . . . . .	lb.	free	
— FISTULA . . . . .	cwt.	free	
— LIGNEA . . . . .	lb.	0 0 1	
CASTOR . . . . .	cwt.	free	
CASTS of Busts, Statues, or Figures . . . . .	cwt.	free	
CATLINGS . . . . .	value	free	
CAVIARE . . . . .	cwt.	free	
CEDAR WOOD . . . . .	ton	free	
CHALK, viz., unmanufactured . . . . .	value	free	
— Prepared or manufactured, and not other- wise enumerated . . . . .	value	free	
CHEESE . . . . .	cwt.	0 2 6	
— of and from British Possessions . . . . .	cwt.	0 1 6	
(The duty on Cheese to be charged on the landing weight).			
CHERRIES, raw . . . . .	bushel	0 0 2	
— dried, until the 31st March, 1860	ditto	0 0 2	
CHEERY Wood . . . . .	ton	free	
CHICORY, or any other vegetable matter applica- ble to the use of Chicory, or Coffee, viz.:—			
— Raw or Kiln-dried . . . . .	cwt.	free	
— Roasted or Ground . . . . .	lb.	0 0 4	
(Extract, Essence, or other Concentra- tion of Chicory is prohibited, See p. 2.)			
CHINA ROOT . . . . .	lb.	free	

(1) G.O., No. 86, 1857, and 21 Vict., cap. 12.

(2) Perambulators, whether for adults or children, are to be admitted free  
of duty as "Carriages of all sorts."—B.O. Nov. 12th, 1855.

			£. s. d.
CHINA, or Porcelain Ware, plain, painted, gilt, and ornamented . . . . .	cwt.	0 10 0	
CHIP or WILLOW, for Platting . . . . .	cwt.	free	
CHLORIDE OF LIME (21 Vict., cap. 12) . . . . .	cwt,	free	
CHLOROFORM . . . . .	lb.	0 3 0	
CIDEE . . . . .	tun	free	
CINNABARIS NATIVA . . . . .	cwt.	free	
CINNAMON . . . . .	lb.	0 0 2	
CITRATE OF LIME . . . . .	cwt.	free	
CITRIC ACID . . . . .	lb.	free	
CITRON, preserved with Salt . . . . .	value	free	
CIVET . . . . .	oz.	free	
CLOCKS, viz. :— (¹)			
— not ex <sup>d</sup> . the value of 5s. each.	dozen	0 4 0	
— ex <sup>d</sup> . 5s. and not ex <sup>d</sup> . 12s. 6d. each.	dozen	0 8 0	
— ex <sup>d</sup> . 12s. 6d. and not ex <sup>d</sup> . 3l. each	each	0 2 0	
— ex <sup>d</sup> . 3l. and not ex <sup>d</sup> . 10l. each	each	0 4 0	
— exceeding 10l. each . . . . .	each	0 10 0	
<i>(Clocks are restricted as to importation. See p. 2.)</i>			
CLOVES . . . . .	lb.	0 0 2	
COALS, CULM, or CINDEES . . . . .	ton	free	
COBALT . . . . .	ton	free	
— Ore of . . . . .	value and ton	free	
— Oxide of . . . . .	value and ton	free	
COCHINEAL . . . . .	cwt.	free	
— Granilla . . . . .	cwt.	free	
— Dust . . . . .	cwt.	free	
COCHINELLA WOOD . . . . .	ton	free	
COCOA . . . . .	lb.	0 0 1	
<i>No abatement of the duty to be made for damage.—16 &amp; 17 Vict., cap. 107, s. 76.</i>			
— Husks and Shells . . . . .	cwt.	0 2 0	
— PASTE or CHOCOLATE . . . . .	lb.	0 0 2	
COCULUS INDICUS . . . . .	cwt.	0 5 0	
<i>No abatement of the duty to be made for damage.—16 &amp; 17 Vict., cap. 107, s. 76.</i>			
COFFEE . . . . .	lb.	0 0 3	
— Kiln-dried, Roasted or Ground . . . . .	lb.	0 0 4	
<i>No abatement of the duty to be made for damage.—16 &amp; 17 Vict., cap. 107, s. 76.</i>			
<i>Extract, Essence, or other Concentration of Coffee is prohibited. See p. 2.</i>			

¹) Clock-stands of polished slate to be charged with duty as "Goods manufactured."—H. O. 23rd Nov. 1855, No. 481.

		£ s. d.
<i>COIN is restricted as to importation.</i>	See p. 2.	
COIR ROPE, TWINE, and STRANDS	cwt.	free
COLOCYNTH	lb.	free
COLUMBO ROOT	cwt.	free
CONFITS, dry, until the 31st March, 1860	lb.	0 0 2
CONFECTIOMERY, until the 31st March, 1860	lb.	0 0 2
COPPER, Ore of	ton	free
— Regulus of	ton	free
— old, fit only to be re-manufactured	ton	free
— unwrought, viz., in Bricks, or Pigs, Rose Copper, and all cast Copper	ton	free
— part wrought, viz.: Bars, Rods, or Ingots, hammered or raised	ton	free
— in Plates, and Copper Coin	ton	free
— Wire	value	free
— Manufactures of, not otherwise enumerated and Copper Plates engraved,	cwt.	0 10 0
COPPERAS, Blue	ton	free
— Green	ton	free
— White	ton	free
CORAL viz., Beads. See <i>Beads</i> .		
— in Fragments	lb.	free
— whole, Polished	lb.	free
— Unpolished	lb.	free
— Negligées	lb.	0 1 0
CORDAGE (*)	cwt.	free
CORK	ton	free
CORKS, ready made	lb.	0 0 6
— Squared for rounding	cwt.	0 8 0
— Fishermen's	cwt.	free
CORN, GRAIN, MEAL, and FLOUR, viz.:		
— Wheat, Barley, Oats, Rye, Peas, Beans, Maize or Indian Corn, Buck Wheat, Bear or Bigg	quarter	0 1 0
— Wheat Meal and Flour, Barley Meal, Oat Meal and Groats, Rye Meal and Flour, Pea Meal, Bean Meal, Maize or Indian Corn Meal, Buck Wheat Meal, and Meal not otherwise enumerated (*)	cwt.	0 0 4 <i>4</i>
<i>The duties upon Corn, Grain, Meal and Flour, are to be paid on importation.</i>		
<i>—16 &amp; 17 Vict., cap. 107, s. 41.</i>		

(<sup>1</sup>) Made of twisted strips of Hides, to be admitted free of duty.—B.M., 7th Sept., 1858.

(<sup>2</sup>) See 20 and 21 Vict., cap. 62, sec. 3.

CORN, GRAIN, MEAL, AND FLOUR, continued:		L. s. d.
<i>Corn, Grain, Meal, and Flour, upon re-importation, shall be deemed foreign.—16 and 17 Vict., cap. 107, s. 65.</i>		
<i>No abatement of the duty to be made for damage.—16 &amp; 17 Vict., cap. 107, s. 76.</i>		
COTTON MANUFACTURES, viz. :—		
— East India Piece Goods, viz. :—		
Calicoes & Muslins, white, piece & value	free	
dyed or coloured ditto	free	
Nankeens, not dyed nor coloured ditto	free	
dyed or coloured ditto	free	
Handkerchiefs, dyed or coloured ditto	free	
— Manufactures, not being Articles wholly or in part made up, not otherwise charged with duty . . . . .	value	free
— Wool. See <i>Wool</i> .		
— Yarn . . . . .	lb. and value	free
— Fringe . . . . .	lb.	0 0 2
— Gloves, of Cotton or Thread . . . . .	dozen pairs	0 0 3
— Stockings, of Cotton or Thread . . . . .	dozen pairs	0 0 6
— Socks or Half Hose, Cotton or Thread do.	do	0 0 3
— Articles or Manufactures of Cotton, wholly or in part made up, not otherwise charged with duty <sup>(1)</sup> . . . . .	for every 100 <i>l.</i> value	5 0 0
COWRIES . . . . .	value and cwt.	free
CRANBERRIES . . . . .	gallon	free
CRAYONS . . . . .	value	free
CREAM OF TARTAR . . . . .	cwt.	free
CREOSOTE to be charged with duty as "Goods Manufactured, unenumerated." — B. O. to Newcastle, 9th July, 1856.		
CRYSTAL, viz.,		
— Rough . . . . .	value	free
— Cut or Manufactured, except Beads . . . . .	value	free
CUBEBS . . . . .	lb.	free
CUCUMBERS, preserved in Salt . . . . .	value	free
CURRENTS . . . . .	cwt.	0 15 0*
<i>No abatement of the duty to be made for damage.—16 &amp; 17 Vict., cap. 107, s. 76.</i>		
<i>The duty to be charged on the quantity ascertained at the time of delivery.—S. 110.</i>		

(1) Cotton table-covers made in the piece, but perfect on being severed, and also stamped Artificial Leaves deemed to be Articles of Cotton, at value.—B.O. 4th Nov. 1853, No. 623, and 5th April, 1854, No. 9.

\* 5 per cent, additional duty to be charged.

			<i>£. s. d.</i>
CUTCH . . . . .	ton	free	
DAGUERREOTYPE PLATES (1)	lb.	0 0 3	
DATES . . . . .	cwt.	0 10 0	
DIAMONDS . . . . .		free	
<i>Diamonds may be landed without report or entry.—16 &amp; 17 Vict., cap. 107, s. 48.</i>			
DICE . . . . .	pair	1 1 0	
DIVI DIVI . . . . .	ton	free	
DOWN . . . . .	lb.	free	
DRUGS, not enumerated (2)	cwt.	free	
EAETHENWARE, not otherwise enumerated or described . . . . .	cwt.	0 10 0	
EBONY . . . . .	ton	free	
Eggs (3) (internal measurement of the package)	cubic foot	0 0 8	
— of and from British Possessions	ditto	0 0 4	
ELDER FLOWER WATER . . . . .	lb.	free	
EMBROIDERY and Needlework (4), viz. :—			
— on Silk, or Silk mixed with other materials, not being Silk Net for every 100 <i>l.</i> value		15 0 0	
— ..... of and from British Possessions ditto		5 0 0	
— Silk Net, figured with the Needle, being Imitation Lace, and Articles thereof	lb.	0 10 0	
— Cotton Net, figured with the Needle, being Imitation Lace, and Articles thereof	lb.	0 8 0	
— Curtains, commonly called Swiss, embroidered on Muslin or Net	lb.	0 1 0	
— All other Embroidery not enumerated, for every 100 <i>l.</i> value		10 0 0	
— ..... of and from British Possessions, for every 100 <i>l.</i> value		5 0 0	
ENAMEL . . . . .	lb.	free	
ESSENCE of Spruce . . . . .	for every 100 <i>l.</i> value	10 0 0	
EXTRACT of Cardamoms, Coccus Indicus, Guinea Grains of Paradise, Liquorice, Nux Vomica, Opium, Guinea Pepper,			

(1) Daguerreotype impressions, whether portraits or views, may be passed free of duty, as pictures.—G. O. No. 66, 1853. Daguerreotype lenses are to be charged with duty as "Goods manufactured."—B. O. 19th Jan. 1855.

(2) Sugar of Milk liable to the duty of 10 per cent. as "Goods manufactured."—B. O. 26th July, 1854, to Newcastle.

(3) Yolk of Eggs to be charged with duty as "Goods manufactured," &c.—B. O. to Poole 18th Dec., 1851, No. 176.

The fractional parts of an inch are not to be charged in the measuring of packages of eggs.—B. O. to Southampton, 24th Nov. 1854, No. 966.

(4) Crochet not deemed "Needlework," but to be charged as "Articles of Wool, Cotton," &c. as the case may be.—B. O. 1st and 15th March, 1849.

**EXTRACT, continued:**

Peruvian or Jesuit's Bark, Quassia, Radix Rhatanize, Vitriol,	for every 100 <i>l.</i> value	<i>£ s. d.</i>
— Chesnut Bark or wood . . . . .	lb.	20 0 0
— Quercitron Bark . . . . .	lb.	free
— Logwood . . . . .	lb.	free
— Safflower . . . . .	lb.	free
— Bark, or of other vegetable substances to be used for tanning or other manufac- uring purposes . . . . .	cwt.	free
— or preparation of any article not particu- larly enumerated nor otherwise charged with duty (1) . . . . .	for every 100 <i>l.</i> value	20 0 0
— or, and in lieu of the above duty, at the option of the importer . . . . .	lb.	0 5 0
<i>Extracts, Essences or other Concentra- tions of Coffee, Chicory, Tea or Tobacco are prohibited. See p. 2.</i>		
FEATHERS, for beds, in beds or otherwise .	cwt.	free
— Ostrich dressed . . . . .	lb.	0 3 0
— ..... undressed . . . . .	lb.	free
— Paddy bird, dressed . . . . .	lb.	0 3 0
— ..... undressed . . . . .	lb.	free
— not otherwise enumerated or described, viz.		
— ..... dressed (2) . . . . .	lb.	0 3 0
— ..... undressed . . . . .	value	free
FIGS . . . . .	cwt.	0 15 0*
<i>No abatement of the duty to be made for damage.—16 &amp; 17 Vict., cap. 107, s. 76. The duty to be charged on the weight ascertained at the time of delivery.—S. 110.</i>		
FIG CAKE . . . . .	cwt.	0 15 0
FISH, viz., Anchovies . . . . .	lb.	free
— Caplin . . . . .	cwt.	free
— Cod . . . . .	cwt.	free
— Eels . . . . .	shipload	free
— ..... in small quantities . . . . .	cwt.	free
— HERRINGS . . . . .	cwt.	free
— Lobsters . . . . .	number	free
— Mackerel . . . . .	cwt.	free
— Oysters . . . . .	bushel	free

(1) Extract of Sarsaparilla may be admitted to duty as " Goods manufac-  
tured."—B.O. to Liverpool, No. 234, 21 May, 1857.

(2) Feathers dyed or coloured deemed to be dressed.—B.O. Nov. 1855, No. 480.  
\* 5 per cent. additional duty to be charged.

			<i>L</i>	<i>s.</i>	<i>d.</i>
FISH, continued :					
— Salmon . . . . .	cwt.		free		
— Soles . . . . .	cwt.		free		
— Sounds and Tongues . . . . .	cwt.		free		
— Turbots . . . . .	cwt.		free		
— Turtle . . . . .	cwt.		free		
— Fresh, not otherwise enumerated . . . . .	cwt.		free		
— Cured, not otherwise enumerated . . . . .	cwt.		free		
<i>Lobsters and fresh Fish of British taking, and imported in British Ships, may be landed without report or entry.—16 &amp; 17 Vict., cap. 107, s. 49.</i>					
FLAX, dressed . . . . .	cwt.		free		
— rough or undressed . . . . .	cwt.		free		
— Tow and Codilla of . . . . .	cwt.		free		
FLOCK for Paper Stainers . . . . .	cwt.		free		
FLOCKS . . . . .	cwt.		free		
FOULE. See Corn.					
FLOWER ROOTS . . . . .	value		free		
FLOWERS, Artificial, (1) whether of silk, or of other materials, per cubic foot as packed; no allowance for vacant spaces cubic foot			0	12	0
FRAMES, for Pictures, Prints, Drawings, or Mirrors <sup>(2)</sup> . . . . .	value		free		
FRUIT, viz., raw, not otherwise enumerated <sup>(3)</sup> bushel	bushel		0	0	2
FURNITURE Woods, not particularly enumerated except Ash, Beech, Birch, Elm, Oak, Wainscot <sup>(4)</sup> . . . . .	ton		free		

(1) Petals, preparations for artificial flowers, are chargeable with this rate of duty.—B.O. 15th December, 1849.

Mounted ornamental shell flowers, to pay duty as " Goods manufactured."—B.O. 12th June, 1860.

(2) Mirror frames with legs to be charged with duty as " Goods manufactured."—B.O. to Folkestone, Sept. 25th, 1858.

(3) In measuring, 2957 cubic inches are the allowed contents of a heaped bushel.

Fruit preserved in spirits is to be charged with the duty of 10 per cent. on the value of the fruit, and with the spirit duty on the quantity of spirit.—B.O. to Bristol, Dec. 4, 1827.

(4) In addition to the numerous woods inserted under their respective heads, as free of duty, orders have been issued at various periods for the admission of the following as furniture wood :—

Algarobo, arariba, black cedar from Porto Rico, cobano, cajoba, cherry, cypress, palm, partridge, purple, putamuco or putamque, paroba, pas de peroba, or yellow wood, red gum wood, Sebastiao, imported from Bahia; toon, a species of cedar or mahogany, the produce of Aradan, Vinhatico, and Yacca.

			<i>L s. d.</i>
FUSTIC . . . . .	ton	free	
GALlic POWDER . . . . .	ton	free	
GALLS . . . . .	cwt.	free	
GAMBOGE . . . . .	cwt.	free	
GAME. See <i>Poultry</i> .	cwt.		
GARANCINE . . . . .	cwt.	free	
GARNETS, cut, not set . . . . .	lb.	free	
— uncut . . . . .	lb.	free	
GAUZE of Thread . . . . .	value	free	
GELATINE . . . . .	cwt.	free	
GENEVA. See <i>Spirits not sweetened</i> .			
GENTIAN . . . . .	ton	free	
GINGER . . . . .	cwt.	0 5 0	
— preserved, until the 31st March, 1860	lb.	0 0 2	
GINSENG . . . . .	ton	free	
GLASS, viz.: any kind of Window Glass, white, or stained of one colour only, (¹) (except Plate or rolled Glass,) and shades and cylinders . . . . .	cwt.	free	
— Flint Cut Glass, Flint Coloured Glass, and Fancy Ornamental Glass, of whatever kind . . . . .	cwt.	0 10 0	
— Plate Glass, cast or rolled, of whatever thickness, whether silvered, polished, or rough, and silvered glass not otherwise enumerated . . . . .	lb.	free	
— Painted . . . . .	lb.	free	
— White Flint Glass Bottles, not cut, engraved or otherwise ornamented (²) . . . . .	lb.	free	
— Beads and Bugles. See <i>Beads</i> .			
— Wine Glasses, Tumblers, and all other White Flint Glass Goods, not cut, engraved, or otherwise ornamented . . . . .	lb.	free	
— Bottles of Glass, covered with Wicker (not being Cut Glass), or of Green or common Glass (³) . . . . .	lb.	free	

(¹) Applicable only to shades and cylinders of German sheet glass. Glass globes (for lamps) whether ground, frosted or otherwise ornamented or fitted with a rim and chimneys, when coloured, are liable to the duty of 10s. per cwt., but the globes and chimneys when plain are admissible free of duty as flint glass not cut.—G.O. 18th Oct., 1858.

(²) Bottles of glass containing goods are to be deemed packages and as such are exempted from entry.—G.O. No. 52, 1858.

(³) Glass bottles covered with wicker and provided with stoppers of metal and cork, duty is to be charged only on the stoppers, as "Goods manufactured."—B.O. Feb. 1856.

Needlecases of glass and paper, and bracelets of glass, are to be charged with duty as "Goods manufactured."—B.O. Jan. 25th and 9th April, 1858.

	£ s. d.
<b>GLASS, continued :</b>	
— Articles of Green or Common Glass . . . lb.	free
— Manufactures, not otherwise enumerated or described, and old broken Glass, fit only to be re-manufactured . . . . . lb.	free
<b>GLOVES, Cotton or Woollen.</b> See <i>Cotton and Woollen Manufactures.</i>	
— of Leather. See <i>Leather Manufactures.</i>	
<b>GLUE . . . . .</b> cwt.	free
— Clippings, or waste of any kind, fit only for Glue . . . . . value	free
<b>GOLD, Leaves of . . . . .</b> number	free
— Ore of, and Ore of which the greater part in value is Gold . . . . ton and value	free
<b>GONGS . . . . .</b> cwt.	1 0 0
<b>GRAINS, Guinea and of Paradise . . . . .</b> cwt.	0 15 0
<i>No abatement of the duty to be made for damage.—16 &amp; 17 Vict., cap. 107, s. 76.</i>	
<b>GRAPES . . . . .</b> bushel	0 0 2
<b>GREASE . . . . .</b> cwt.	free
<b>GREAVES, for Dogs . . . . .</b> cwt.	free
— Tallow . . . . . ton	free
<b>GUANO . . . . .</b> ton	free
<b>GUM, viz. :—</b>	
— Animi, Copal, Arabic, Senegal, Lac Dye, Seed Lac, Shellac, Sticklac, Ammoniacum, Asafetida, Euphorbium, Guaiacum, Kino, Mastic, Tragacanth, unenumerated	cwt. free
<b>GUNPOWDER . . . . .</b> cwt.	free
<b>GUN STOCKS in the rough, of Wood . . . . .</b> cwt.	free
<b>GUNS.</b> See <i>Arms.</i>	
<b>GUTTA PERCHA . . . . .</b> cwt.	free
— Manufactures of, not moulded, such as Bands, Sheets, Soles, Tubing . . . cwt.	0 5 0
— Articles moulded . . . . . lb.	0 0 2
<b>GYPSUM . . . . .</b> ton	free
<b>HAIR, viz. :—</b>	
— Camel Hair or Wool . . . . . lb.	free
— Cow, Ox, Bull, or Elk . . . . . cwt.	free
— Goat's Hair or Wool. See <i>Wool.</i>	
— Horse . . . . . cwt.	free
— Human . . . . . lb.	free
— unenumerated . . . . . value	free
— Manufactures of Hair or Goats' Wool, or of Hair or Goats' Wool and any other material, not particularly enumerated or otherwise charged with duty . . . . . value	free

## HAIR, continued :

		d. s. d.
— Manufactures of Hair or Goats' Wool, or of Hair or Goats' Wool and any other material, wholly or in part made up, not particularly enumerated, or otherwise charged with duty for every 100 <i>l.</i> value		5 0 0
HAMS of all kinds	cwt.	free
HARPSTRINGS, or Lutestrings, silvered	value	free
HATS or BONNETS, viz., Chip	lb.	0 2 6
Bast, Cane, or Horsehair	lb.	0 2 6
Straw (¹)	lb.	0 2 6
Felt (21 Vict. cap 12)	each	0 0 6
Hair, Wool, or Beaver	each	0 1 0
HATS of Silk or Silk Shag. (²) laid upon Felt, Linen, or other material	each	0 1 0
HAY	Load, trusses of 56 lbs.	free
HEATH, for Brushes	cwt.	free
HELLEBORE	cwt.	free
HEMP, viz., dressed	cwt.	free
rough or undressed	cwt.	free
Tow and Codilla of Hemp	cwt.	free
Jute	cwt.	free
other vegetable substances of the nature and quality of undressed hemp, and applicable to the same purposes	cwt.	free
HIDES, not tanned, tawed, curried, or in any way dressed, dry	cwt.	free
wet	cwt.	free
tawed, curried, or in any way dressed, not being varnished, japanned, or enamelled	lb.	free
if varnished, japanned, or enamelled	lb.	free
Losh	lb.	free
Muscovy or Russia, or pieces thereof, tanned, coloured, shaved, or otherwise dressed	lb.	free
or pieces thereof, raw or undressed, unenumerated	value	free

(¹) The duty is to be ascertained and charged upon " Straw Hats " and " Straw Platting " to the weight of a quarter of a pound on the entire package.—B. M. 21st Jan. 1843 and 18th April, 1849.

Straw hats and bonnets and straw platting may be taken out of warehouse for the purpose of being made merchantable under the regulations set forth in B. M. 10th July, 1857, which Minute supersedes all former regulations on the subject.

(²) Hats for girls, made of plush, composed of a mixture of silk and cotton, when the average internal diameter of the crown does not exceed 6½ inches, may be admitted at the duty of 15 per cent., ad valorem.—G. O. No. 94, 1853.

		£ s. d.
HIDES, continued :		
— in any way dressed, not otherwise enumerated . . . . .	value	free
— Tails, Buffalo, Bull, Cow, or Ox . . . . .	cwt.	free
— tanned, not otherwise dressed . . . . .	lb.	free
HONES . . . . .	number	free
HONEY . . . . .	cwt.	free
HOOPS of CATTLE . . . . .	value	free
HOOPS of Wood. See Wood.		
HOPS . . . . .	cwt.	2 5 0
— upon re-importation shall be deemed foreign.—16 & 17 Vict., cap. 107, s. 65.		
HORNS, Horn Tips, and pieces of Horns . . . . .	ton	free
ICE <sup>(1)</sup> . . . . .	ton	free
INDIGO . . . . .	cwt.	free
INK for Printers . . . . .	cwt.	free
— Indian . . . . .	lb.	free
INKLE, Unwrought . . . . .	lb.	free
— Wrought . . . . .	lb.	free
IRON, Ore of . . . . .	ton	free
— Pig . . . . .	ton	free
— Bars, unwrought . . . . .	ton	free
— Wire . . . . .	cwt.	free
— Rough Castings . . . . .	cwt.	free
— Bloom . . . . .	ton	free
— Chromate of . . . . .	ton	free
— Slit or hammered into rods . . . . .	ton	free
— Cast . . . . .	ton	free
— Hoops . . . . .	ton	free
— Old broken, and old cast . . . . .	ton	free
— and STEEL, wrought or manufactured, except arms and ammunition, viz.:—		
— ..... Machinery, wrought castings, tools, cutlery, and other manufactures of iron or steel, not enumerated <sup>(2)</sup> . . . . .	cwt.	0 2 6
— ..... Fancy ornamental articles of . . . . .	cwt.	0 15 0
— ..... Manufactures of, coated with brass or copper by any galvanic process . . . . .	cwt.	0 3 6
ISINGLASS . . . . .	cwt.	free
JALAP . . . . .	lb.	free
JAPANNED or Lacquered Ware . . . . .	cwt.	1 0 0
JET . . . . .	lb.	free

(1) The regulations respecting the hours within which ice may be landed will be found in the "Miscellaneous Orders."

(2) Sheet Iron to be admitted free of duty.—G.O., No. 56, 1858.

		£. s. d.
JEWELS, Emeralds and all other precious Stones, set (1). . . . .	for every 100 <i>l.</i> value	10 0 0
—— unset . . . . .	value	free
JUICE of Lemons, Limes, or Oranges	gallon	free
KERNELS. See Nuts.		
KINGWOOD . . . . .	ton	free
LACE, and Articles thereof, (2) viz.:—		
—— Mohair or Worsted . . . . .	lb.	0 1 0
—— Thread or Cotton Pillow Lace (not being Brussels, Point or Saxon Bone Lace), not exceeding one inch in width . . . lb.		1 0 0
—— ..... exceeding one inch in width . . . lb.		2 0 0
—— Silk Pillow Lace (not being Saxon Wire Ground Lace) and application . . . lb.		1 10 0
—— Silk Saxon Wire Ground Lace, and all Lace known as Maltese . . . . .	lb.	0 8 0
—— Brussels Point and other Lace, made by the hand, not otherwise charged with duty . . . . . for every 100 <i>l.</i> value		10 0 0
lacquered Ware. See Japanned Ware.		
LAMP BLACK . . . . .	cwt.	free
LAPIS Calaminaris . . . . .	ton	free
LARD . . . . .	cwt.	free
LATTEN . . . . .	cwt.	free
—— Shaven . . . . .	cwt.	free
—— Wire . . . . .	value	free
LAVENDER FLOWERS . . . . .	lb.	free
LEAD, Ore of . . . . .	ton	free
—— Black . . . . .	ton	free
—— Pig and Sheet . . . . .	ton	free
—— Red . . . . .	ton	free
—— White . . . . .	ton	free
—— Chromate of . . . . .	ton	free
—— Manufactures of, not otherwise enum- erated . . . . .	cwt.	0 2 0
LEATHER Manufactures, viz.:—		
—— Boots, Shoes, and Calashes, viz.		
—— WOMEN's Boots and Calashes, dozen pairs if lined or trimmed with Fur or other trimming. . . dozen pairs		0 6 0
		0 7 6

(1) The duty to be charged upon the setting only.—T.O. 17th April, 1817; 20th July, 1850, and 21st May, 1858.

(2) The regulations governing the net weighing of silk ribbons (B.M. 12th October, 1858), to extend to lace.—B.M. 28th October, 1858.

Lace of silk, wholly made in the loom, to be rated to duty as "Silk Manufactures."—B.O. 1st October, 1858, No. 3; and 2nd November, 1858, No. 27, to Folkestone.

		<i>L.</i>	<i>s.</i>	<i>d.</i>
<b>LEATHER Manufactures, continued :</b>				
Shoes with Cork or double Soles, quilted				
Shoes and Clogs . . . . . dozen pairs		0	5	0
if trimmed or lined with Fur or				
any other trimming dozen pairs		0	6	0
— WOMEN's Shoes of Silk, Satin, Jean, or other				
Stuffs, Kid, Morocco, or other Leather				
dozen pairs		0	4	6
if trimmed or lined with Fur or any				
other trimming . . . . . dozen pairs		0	5	0
— GIRLS' Boots, Shoes, and Calashes, not				
exceeding 7 inches in length, to be				
charged with two-thirds of the above				
duties.				
— MEN's Boots and Shoes :—				
if the quarter do not exceed 2½ inches,				
or the vamp 4 inches in height, from				
the sole inside . . . . . dozen pairs		0	7	0
if either the quarter or vamp exceed				
the above dimensions, but do not ex-				
ceed 6 inches in height from the sole				
inside . . . . . dozen pairs		0	10	6
if either the quarter or vamp do ex-				
ceed 6 inches in height from the sole				
inside . . . . . dozen pairs		0	14	0
— BOYS' Boots not ex. 7 inches in length				
dozen pairs		0	9	4
..... Shoes, not ex. 7 inches in length				
dozen pairs		0	4	8
— Boot Fronts, not ex. 9 inches in height				
dozen pairs		0	1	9
..... ex. 9 inches in height . . . dozen pairs		0	2	9
— Boot Backs . . . . . dozen pairs		0	1	6
— Cut into Shapes . . . . . cwt.		0	10	0
— Gloves of Leather (1) viz. :—				
— Habit Mitts . . . . . dozen pairs		0	2	4*
— Habit Gloves . . . . . dozen pairs		0	3	6*
— Men's Gloves . . . . . dozen pairs		0	3	6*
— Women's Gloves or Mitts dozen pairs		0	4	6*

(1) Children's Gloves of Leather, however small, to be charged with duty as "habit gloves." B. O. 29th May, 1844.

Gloves or mitts exceeding three inches in length from the extreme part of the thumb next to the wrist are chargeable as "Women's;" not exceeding three inches, as "Habit Mitts."—G.O. 8th October, 1841.

Men's Leather Slippers to be charged with duty as Leather Manufactures; Women's Leather Slippers as Women's Shoes.—B. O. 29th June, 1855, No. 580. (Schofield.)

\* 5 per cent. additional duty to be charged.

LEATHER Manufactures, continued :	L. s. d.
— Any articles made of Leather or any Manufacture whereof Leather is the most valuable part, not otherwise enumerated or described . . . for every 100 <i>l.</i> value	10 0 0
LEAVES of GOLD. See Gold.	
LEAVES of ROSES . . . . . lb.	free
LEECHES . . . . . value	free
LENTILS. See Seeds.	
LIGNUM VITÆ . . . . ton	free
LINEN or Linen and Cotton Manufactures, viz.:	
— Cambric Handkerchiefs, hemmed or hem-stitched, not trimmed . . . dozen	0 2 6
— Stays. See Stays.	
— Articles, manufactures of Linen, or of linen mixed with Cotton or wool, wholly or in part made up, not particularly enumerated, or otherwise charged with duty for every 100 <i>l.</i> value	5 0 0
— Cambrics and Lawns, commonly called French Lawns, plain . . . square yard	free
— Bordered Handkerchiefs . . . square yard	free
— Lawns of any sort, not French . . . value	free
— Damasks . . . . . square yard	free
— Damask Diaper . . . . . square yard	free
— Sails of all sorts . . . . . value	free
— Plain Linens and Diaper, whether chequered or striped with dyed yarn or not . . . value	free
— Manufactures of Linen, or of linen mixed with cotton or wool, not particularly enumerated, or otherwise charged, not being Articles wholly or in part made up . . . value	free
LIQUORICE PASTE . . . . cwt.	1 0 0
..... of and from British Possessions cwt.	0 10 0
— Powder . . . . . cwt.	1 0 0
..... of and from British Possessions cwt.	0 15 0
— Juice . . . . . cwt.	1 0 0
— Root . . . . . cwt.	free
LITHARGE . . . . ton	free
LIVE CREATURES, illustrative of Natural History . . . . value	free
LOGWOOD . . . . ton	free
LUCIFERS, of Wood, the cubic foot of the external package measured internally cubic foot	0 0 4
— Vesta, of Wax(?) . . . the 1000 Matches	0 0 0½

(<sup>1</sup>) 20 and 21 Vict., cap. 62.

		£ s. d.
<b>MACCARONI.</b> See <i>Vermicelli</i> .		
<b>MACE</b>	lb.	0 1 0
<b>MADDER</b>	cwt.	free
— Root	cwt.	free
<b>MAGNA GRÆCIA WARE</b>	value	free
<b>MAHOGANY</b>	ton	free
<b>MALT</b> , <i>is prohibited as to importation.</i> See p. 2.		
<b>MANDIOCA FLOUR</b>	cwt.	0 0 4½
<b>MANGANESE, Ore of</b>	ton	free
<b>MANNA</b>	lb.	free
<b>MANNA CROUP</b>	cwt.	0 0 4½
<b>MANURES</b> , not enumerated	ton	free
<b>MANUSCRIPTS</b>	lb.	free
<b>MAPS or CHARTS</b> , or parts thereof, plain or coloured	number	free
<b>MAPLE WOOD</b>	ton	free
<b>MARBLES.</b> See <i>Tubs</i> .		
<b>MARMALADE</b> , until the 31st March, 1860.	lb.	0 0 2
<b>MATS and MATTING<sup>(1)</sup></b>	value	free
<b>MATTRESSSES</b>	value	free
<b>MEAD or METHEGLIN</b>	gallon	free
<b>MEAT</b> , Salted or Fresh not otherwise described	cwt.	free
— preserved in other way than salted	cwt.	free
<b>MEDALS of Gold or Silver</b>	value	free
— of any other sort	value	free
<b>MEDLARS</b>	bushel	0 0 2
<b>MERCURY</b> , Prepared	value	free
<b>METAL</b> , Bell	ton	free
— Leaf, not Gold	packet of 250 leaves	free
— Old, of any sort, fit only to be re-manufactured (19 & 20 Vict., cap. 75)	ton	free
<b>MILL BOARDS</b>	lb.	0 0 2½
<b>MINERALS and FOSSILS</b> , unenumerated	value	free
<b>MODELS of Cork or Wood</b>	value	free
<b>MOLASSES.</b> See <i>Sugar</i> .		
<b>MORPHIA</b> , and its Salts	lb.	0 10 0
<b>Moss</b> , viz., Lichen Islandicus	ton	free
— Rock, for Dyers' use	ton	free
— other than Rock or Iceland Moss	value	free
<b>MOTHER-OF-PEARL SHELLS</b>	cwt. and value	free
<b>MURIATIC ACID.</b> (G.O. No. 45, 1858.)		free

(1) Mats, used as Dunnage, exempt from Entry, G.O. No. 110, 1853. Table Mats, of hemp, deemed free.—B.O. 10th Feb., 1854, No. 156.

Table Mats of chip plaiting, ornamentally coloured, to be charged with duty as "Goods manufactured."—B.O. 24th Nov. 1864.

		£ s. d.
<b>MUSICAL INSTRUMENTS, viz.:—</b>		
Musical Boxes <sup>(1)</sup> ,		
— small, not ex. 4 in. in length	the air	0 0 3
— large.	the air	0 0 8
— overtures, or extra accompaniments	the air	0 2 6
— Pianofortes, horizontal Grand	each	3 0 0
— Upright or Square	each	2 0 0
— Harmoniums or Seraphines	each	0 12 0
— Accordions <sup>(2)</sup> , commonly called Chinese,	100 Notes	0 1 0
— other sorts, including Flutinas and Concertinas	100 Notes	0 5 0
— Instruments, of Brass, Copper or any other metal, and parts of such <sup>(3)</sup>	lb.	0 0 9
— Musical Instruments, not otherwise enumerated or described for every 100 <i>l.</i> value		10 0 0
<b>MUSK</b>	oz.	free
<b>MUSTARD-FLOUR</b>	cwt.	0 1 6
— Mixed or manufactured, except Flour	cwt.	0 5 0
<b>MYROBOLANES.</b> See <i>Berries</i> .		
<b>MYRRH</b>	cwt.	free
<b>NAPHTHA</b>	gallon	free
<b>NEW ZEALAND WOOD</b>	ton	free
<b>NICARAGUA WOOD</b>	ton	free
<b>NICKEL, Ore of</b>	value	free
— Metallic and Oxide of, refined	value	free
— Arseniate of, in lumps or powder, being in an unrefined state	value	free
<b>NITRE, viz., Cubic Nitre</b>	cwt.	free
<b>NUTMEGS</b> except those commonly called wild	lb.	0 1 0
— wild, in the shell	lb.	0 0 3
— ..... not in the shell	lb.	0 0 5
— or other Spices, or admixtures thereof, ground	lb.	0 1 0
<b>NUTS, viz.:</b>		
— Chesnuts	bushel	free
— Cocoa	number	free
— Pistachio	cwt.	free
— Small	bushel	0 1 0
— Walnuts	bushel	0 1 0

<sup>(1)</sup> Boxes, with divided combs, simply playing piano and forte, are not deemed to have "extra accompaniments."—B.O. 20th Dec., 1853, No. 319.

<sup>(2)</sup> Common 8-key Tin Accordions deemed to be "Chinese."—B.O. 16th Sept., 1853, No. 383.

<sup>(3)</sup> 19 & 20 Vict., cap. 75.

			L.	s.	d.
Nuts, continued:					
— and Kernels of Walnuts, of Peach Stones, and all Nuts or Kernels, unenumerated, used for expressing Oil therefrom	ton		free		
— and Kernels, unenumerated	value		free		
Nux VOMICA	cwt.		0	2	0
<i>No abatement of the duty to be made for damage.—16 &amp; 17 Vict., cap. 107, s. 76.</i>					
OAKUM	cwt.		free		
OCHRE	cwt.		free		
OIL of Almonds(1)	lb.		0	0	1
— Animal	cwt.		free		
— Bays	lb.		0	0	1
— Castor	cwt.		free		
— Chemical, Essential, or Perfumed, viz.:—					
..... Bergamot	lb.		0	1	0
..... Caraway	lb.		0	1	0
..... Cassia	lb.		0	1	0
..... Cloves	lb.		0	1	0
..... Lavender	lb.		0	1	0
..... Lemon	lb.		0	1	0
..... Mint and Spearmint	lb.		0	1	0
..... Oil or Otto of Roses	lb.		0	1	0
..... Peppermint	lb.		0	1	0
..... Spike.	lb.		0	1	0
..... Thyme	lb.		0	1	0
..... unenumerated (2)	lb.		0	1	0
— Cocoa Nut	cwt.		free		
— Hempseed	tun		free		
— Lard	value		free		
— Linseed	tun		free		
— Olive	tun		free		
— Palm	cwt.		free		
— Paran	tun		free		
— Rapeseed	tun		free		
— Rock	cwt.		free		
— Rosin	cwt.		free		
— Seed, unenumerated (3)	tun		free		
— Train Oil or Blubber	tun		free		

(1) Oil of Almonds, is deemed to be the fat expressed oil from the Sweet Almond; not the Essential Oil extracted from the Bitter Almond, which is liable to 1s. per lb.—B. O. 28th Jan. 1854, No. 306 to Folkestone.

(2) Oil of Juniper, Tar, or Oil of Cadi, deemed to be "Chemical Oil."—B. O. Jan. 1856, No. 645.

(3) Croton Oil is deemed to be "Seed oil unenumerated."—B. O. No. 560, 1858. (On application of Scott, Bell & Co.)

OILS, Chemical, continued:		<i>£ s. d.</i>
— Spermaceti, or Head Matter	. tun	free
— Walnut	. cwt.	free
— or Spirit of Turpentine	. cwt.	free
— not particularly enumerated	. value	free
OIL SEED CAKE	. ton	free
OILCLOTH	. square yard	0 0 1½
OLIBANUM	. cwt.	free
OLIVES	. gallon	free
OLIVE Wood	. ton	free
ONIONS	. bushel	0 0 1
OPERA GLASSES, single	. each	0 1 0
— double, and all Marine and Race Glasses, not being Telescopes	. each	0 2 6
OPIUM	. lb.	0 1 0
<i>No abatement of the duty to be made for damage.—16 &amp; 17 Vict., cap. 107, s. 76.</i>		
ORANGE FLOWER WATER	. lb.	free
ORANGES and LEMONS <sup>(1)</sup>	. bushel	0 0 8
— Peel of, viz., Orange Peel.	. cwt.	free
— Lemon	. cwt.	free
<i>No abatement of the duty to be made for damage.—16 &amp; 17 Vict., cap. 107, s. 76.</i>		
OREHAL	. cwt.	free
ORE, unenumerated	. value	free
OREPIMENT	. cwt.	free
OBRIIS ROOT	. ewt.	free
OBSEDEW	. cwt.	free
OYSTERS. See Fish.		
PAINTERS' COLOURS, unenumerated, viz.:—		
— unmanufactured	. value	free
— manufactured	. value	free
PALMETTO THATCH	. cwt.	free
— manufactures of	. value	free
PAPER, <sup>(2)</sup> viz., Brown Paper, made of old Rope or cordage only, without separating or extracting the Pitch or Tar therefrom, and without any mixture of other ma- terials therewith	. lb.	0 0 2½
— printed, painted, or stained Paper Hangings, or Flock Paper	. lb.	0 0 3

(1) Only such Oranges and Lemons as may fairly be deemed fit for consumption to be measured for duty.—B. O. Sept. 1853, No. 414.

(2) Paper and card cuttings fit only to be re-manufactured may be admitted free of duty.—B. M. 6th Sept., 1851.

Needle cases of paper and glass to be charged with duty as "Goods manu-  
ctured."—B. O. 9th April, 1853.

PAPER, continued:		£. s. d.
— waste Paper, or Paper of any other sort, not particularly enumerated or described, nor otherwise charged with duty	. lb.	0 0 2½
— gilt, stained, coloured, embossed, and all fancy kinds, not being Paper Hangings,	. lb.	0 0 2½
PARCHMENT . . . . .	. sheet	free
PARTRIDGE WOOD . . . . .	. ton	free
PASTEBOARD . . . . .	. lb.	0 0 2½
PEARLS (*) . . . . .	. value	free
PEARS, raw . . . . .	. bushel	0 0 3
— dried(*) . . . . .	. bushel	0 1 0
PENCILS, of Slate . . . . .	. value	free
— not of Slate . . . . .	. value	free
PENS . . . . .	. value	free
PEPPER of all Sorts . . . . .	. lb.	0 0 6*
<i>No abatement of the duty to be made for damage. 16 &amp; 17 Vict., cap. 107, s. 76.</i>		
PERCUSSION CAPS . . . . .	. 1,000	0 0 1
PERFUMERY, not otherwise enumerated . .	. lb.	0 0 2
PEEZY . . . . .	. tun	free
PEWTER, Manufactures of, not otherwise enumerated . . . . .	. cwt.	0 2 0
PHOSPHORUS . . . . .	. value	free
PICKLES, preserved in Vinegar . . . . .	. gallon	0 0 1
— and Vegetables, preserved in Salt . . . . .	. value	free
PICTURES . . . . .	. number	free
PIMENTO . . . . .	. cwt.	0 5 0
PINK ROOT . . . . .	. lb.	free
PIPES OF CLAY. See <i>Tobacco Pipes</i> .		
PISTOLS. See <i>Arms</i> .		
PITCH . . . . .	. cwt.	free
— BURGUNDY . . . . .	. cwt.	free
PLANTAINS . . . . .	. cwt.	free
PLANTS, Shrubs, and Trees, alive . . . . .	. value	free
PLASTER OF PARIS . . . . .	. ton	free
PLATE OF GOLD (*) . . . . .	. oz. troy	1 1 0
— of Silver, gilt or ungilt (*) . . . . .	. oz. troy	0 1 8

(\*) Five per cent. additional duty to be charged.

(†) Pearls, set.—The duty to be levied on the setting only, as "Goods manufactured."—G.O. No. 50, 1850.

(‡) In measuring, 2957 cubic inches are the allowed contents of a heaped bushel.

(§) Old British plate, imported by persons who took it abroad, may be delivered duty free, upon a declaration being made that the property remains unchanged and that no drawback was received thereon.—G.O. No. 110, 1844.

For regulations respecting the admission of Presentation Plate, see "Plate," in "Miscellaneous Orders," and for British Plate Marks, see "Index."

		<i>L. s. d.</i>
PLATE, continued :		
— battered . . . . .	oz. troy	free
PLATINA, and Ore of . . . . .	value	free
— wire (21 Vict., cap. 12) . . . . .		free
PLATTING, viz.:—Of Chip, not being of greater value than 6d. per piece of 60 yards . . . . .	lb.	0 0 6
— or other manufactures of Straw, Chip, or other materials to be used in, or proper for making or ornamenting Hats or Bonnets, not otherwise enumerated or charged with duty <sup>(1)</sup> . . . . .	lb.	0 2 0
— Cordonet, Single, and Twist of Straw, or of other materials . . . . .	lb.	0 0 6
— Willow Squares . . . . .	cwt.	0 10 0
PLUMS, commonly called French Plums, and Prunelloes <sup>(2)</sup> (20 & 21 Vict., cap. 62) . . . . .	cwt.	0 7 0
— dried or preserved (except in Sugar) not otherwise described . . . . .	cwt.	0 7 0
— preserved in Sugar, until the 31st March, 1860 . . . . .	lb.	0 0 2
POLLARD . . . . .	cwt.	free
POMATUM . . . . .	lb.	0 0 2
POMEGRANATES . . . . .	number	free
— Peel of . . . . .	cwt.	free
PORK, Salted, not Hams . . . . .	cwt.	free
— Fresh . . . . .	cwt.	free
POTASH, prussiate of . . . . .	lb.	free
— sulphate of . . . . .	lb.	free
— bichromate of (19 and 20 Vict., cap. 75) . . . . .	ton	free
POTATOES . . . . .	cwt.	free
POTATO FLOUR . . . . .	cwt.	0 0 4½
POTS, viz., Melting Pots for Goldsmiths . . . . .	number	free
— of Stone . . . . .	value	free
POULTRY and Game, alive or dead, including rabbits . . . . .	value	free
POWDER, viz., Hair Powder . . . . .	lb.	0 0 2
— Perfumed . . . . .	lb.	0 0 2

(1) The duty is to be ascertained and charged upon "Straw Plaiting," and "Straw Hats," to the weight of a quarter of a pound on the whole package.—B.M. 21st Jan. 1848, and 18th April, 1849. See Note at p. 20, permitting straw plaiting to be taken out of bond for various purposes.

Chip Hats to be charged with the rated duty of 2s. per lb., as plaiting for making hats.—B. O. to Folkestone, Feb. 1856.

(2) Such packages only as are strictly necessary for the importation of the fruit and bond side the only sort of packages in which it is ordinarily imported, shall be delivered duty free.—G. O. No. 17, 1847.

	£ s. d.
POWDER, continued :	
— not otherwise enumerated or described, that will serve the same purpose as starch cwt.	0 0 4½
PRINTS and DRAWINGS, viz., (1) plain or cold. lb.	0 0 8
— ..... admitted under Treaties of International Copyright (2). . . . . lb.	0 0 1½
..... .... or, and at the option of the Importer	
..... .... single . . . . . each	0 0 0½
..... .... bound . . . . . dozen	0 0 1½
<i>Prints, indecent or obscene, are prohibited.</i>	
See p. 2.	
PRUNES . . . . .	cwt. 0 7 0
PURPLE WOOD . . . . .	ton free
QUASSIA . . . . .	cwt. 0 1 0
QUICKSILVER . . . . .	lb. free
QUILLS, viz., Goose . . . . .	number free
— Swan . . . . .	number free
QUINCES . . . . .	bushel 0 0 8
QUININE, Sulphate of . . . . .	oz. 0 0 6
RADIX, Contrayervæ . . . . .	lb. free
— Enulae Campanæ . . . . .	cwt. free
— Eringii . . . . .	cwt. free
— Ipecacuanhaæ . . . . .	lb. free
— Rhatanisæ . . . . .	lb. free
— Senekæ . . . . .	lb. free
— Serpentariaæ, or Snake Root . . . . .	lb. free
Rags, viz.:—Rags, old Ropes or Junk, old Fishing Nets, fit only for making Paper or Pasteboard . . . . .	ton free
— Woollen Rags . . . . .	ton free
— Pulp of Rags (3) . . . . .	ton free
RAISINS . . . . .	cwt. 0 10 0
<i>No abatement of the duty to be made for damage.—16 &amp; 17 Vict., cap. 107, s. 76.</i>	
<i>The duty to be charged on the weight ascertained at the time of delivery.—16 &amp; 17 Vict., cap. 107, s. 110.</i>	

(1) Drawings for patterns are admitted free of duty.—B.O. 1st Feb. 1845.  
Prints, as samples, are admitted free of duty, upon their being defaced or cut.—B.O. 15 March, 1850.

(2) A list of the countries and states having the privilege of copyright will be found at p. 9.

(3) The pulp of Rags must be hard and inflexible to be passed as such, free, instead of being charged as paper.—B.O. 2nd Feb., 1864.

			L. s. d.
RAPE OF GRAPES	. . . . .	tun	free
RED WOOD or GUINNEA WOOD	. . . . .	ton	free
RHUBARB	. . . . .	lb.	free
RICE, viz.:—			
— not rough nor in the husk, and Rice-dust for feeding Cattle (1)	. . . . .	cwt.	0 0 4½
— rough and in the husk	. . . . .	quarter	0 0 9
<i>No abatement of the duty to be made for damage.—16 &amp; 17 Vict., cap. 107, s. 76.</i>			
ROSE WATER	. . . . .	lb.	free
ROSEWOOD	. . . . .	ton	free
ROSIN	. . . . .	cwt.	free
RUM. See <i>Spirits not sweetened.</i>			
SACCHARUM Saturni	. . . . .	cwt.	free
SAFFLOWER (2)	. . . . .	cwt.	free
SAFFRON	. . . . .	lb.	free
SAGO	. . . . .	cwt.	0 0 4½
SAILS. See <i>Linen.</i>			
SAL, viz., Ammoniac	. . . . .	cwt.	free
— Limonum	. . . . .	cwt.	free
— Prunella	. . . . .	cwt.	free
SALEP, or Salop	. . . . .	cwt.	free
SALICINE	. . . . .	oz.	0 0 3
SALT (3)	. . . . .	ton	free
SALTPETRE	. . . . .	cwt.	free
SANGUIS DRACONIS	. . . . .	cwt.	free
SANTA MARIA WOOD.	. . . . .	ton	free
SAPAN WOOD	. . . . .	ton	free
SARASPARILLA	. . . . .	lb.	free
SASSAFRAS	. . . . .	cwt.	free
SATINWOOD	. . . . .	ton	free
SAUCES, not otherwise enumerated	. . . . .	lb.	0 0 1
SAUNDERS, viz., Red	. . . . .	ton	free
— White, or Yellow	. . . . .	ton	free
SAUSAGES, or Puddings	. . . . .	lb.	free
SCALEBOARDS	. . . . .	cwt.	0 1 0
SCAMMONY	. . . . .	lb.	free
SEEDS, viz., Acorns	. . . . .	bushel	free
— Aniseed	. . . . .	cwt.	free
— Beans, Kidney or French	. . . . .	bushel	free
— Burnet	. . . . .	cwt.	free
— Canary	. . . . .	cwt.	free

(1) 20 and 21 Vict., cap. 62.

(2) Extract of Safflower is free of duty. See "Extracts," p. 16.

(3) Salts, for making mineral water (obtained by evaporation of the natural spring), admitted free of duty.—B. O. June, 1856, No. 416.

## SEEDS, continued:

			£	s.	d.
— Caraway	.	cwt.	0	5	0
..... of and from British Possessions,	cwt.	0	2	6	
— Carrot	.	cwt.	free		
— Clover	.	cwt.	free		
— Colchicum	.	cwt.	free		
— Cole	.	quarter	free		
— Coriander	.	cwt.	free		
— Croton	.	quarter	free		
— Cummin	.	cwt.	free		
— Dari	.	cwt.	free		
— Fenugreek	.	cwt.	free		
— Flax	.	quarter	free		
— Forest	.	cwt.	free		
— Garden, unenumerated	.	lb.	free		
— Grass Seeds of all sorts	.	cwt.	free		
— Hemp	.	quarter	free		
— Leek	.	cwt.	free		
— Lentils	.	bushel	free		
— Lettuce	.	quarter	free		
— Linseed	.	quarter	free		
— Lucerne	.	cwt.	free		
— Lupine	.	cwt.	free		
— Maw.	.	quarter	free		
— Millet	.	cwt.	free		
— Mustard	.	cwt.	free		
— Onion.	.	cwt.	free		
— Parsley	.	cwt.	free		
— Poppy	.	quarter	free		
— Quince	.	cwt.	free		
— Rape	.	quarter	free		
— Sesamum	.	quarter	free		
— Shrub, or Tree	.	cwt.	free		
— Tares	.	quarter	free		
— Trefoil	.	cwt.	free		
— Worm	.	cwt.	free		
— All Seeds, unenumerated, commonly used for expressing Oil therefrom	.	quarter	free		
— All other Seeds unenumerated and not otherwise charged with duty (1)	.	cwt.	free		
SEMOLINA	.	cwt.	0	0	4½
SENNA	.	lb.	free		

(1) Tobacco seed may be imported and delivered free as "Seed unenumerated."—B. O. 6th March, 1854.

		£. s. d.
SHIPS, with their Tackle, Apparel, and Furniture, viz.:— <sup>(1)</sup>		
— British-built, wrecked, broken up, or to be broken up		free
— Foreign-built, broken up, or sold to be broken up, or abandoned by the owners, or sold as wreck, whether afterwards recovered or repaired or not,	for every 100 <i>l.</i> value	5 0 0
SHUMACH.	ton	free
SILK, viz.:—		
— Knubso or Husks of Silk and Waste Silk cwt.		free
— Raw	lb.	free
— Thrown Silk, not dyed, Singles	lb.	free
— Tram	lb.	free
— Organzine or Crape	lb.	free
— dyed, Single or Tram	lb.	free
— ..... Organzine or Crape	lb.	free
<i>The restrictions to which Silk Manufacturers are subject on importation will be found at p. 3.</i>		
— Millinery of Silk, or of which the greater part of the Material is of Silk, viz.:—		
..... Turbans or Caps	each	0 3 6
..... Hats or Bonnets <sup>(2)</sup>	each	0 7 0
..... Dresses	each	1 10 0
— Corahs, Choppas, Bandannas, Tussore Cloths, Romals and Taffaties, viz.:—		
..... in Pieces not ex. 6½ yards in length,	piece	0 0 6
..... ex. 6½ and not ex. 7½ yards	piece	0 0 8-
..... ex. 7½ and not ex. 12 yards	piece	0 0 10-
— China Crape Shawls, Scarfs, Handkerchiefs and Pieces, viz.:—		
..... plain and damask	lb.	0 3 0
..... embroidered	lb.	0 5 0
..... Damask	running yard	0 0 8-
— Pongees, viz.:— <sup>(3)</sup>		
..... in pieces not ex. 15 yards in length,	piece	0 2 0

(1) 20 and 21 Vict., cap. 62.

(2) Bonnets, not perfectly made up, although chiefly composed of Silk, are not deemed to be "Millinery of Silk," but articles manufactures of silk liable to the duty of 15 per cent.—B. O. 10th Nov., 1853, No. 111.

(3) Twilled handkerchiefs of similar quality and make to pongees, called by the trade, China silk handkerchiefs, deemed to be pongees.—G.O. No. 73, 1853.

		£. s. d.
SILK, PONGEES, continued, viz.:-		
..... ex. 15 yards and not ex. 21 yards. piece	0 3 0	
..... ex. 21 yards and not ex. 31 yards. piece	0 5 0	
— Handkerchiefs, plain and figured, in pieces not ex. 9 yards in length . piece	0 1 6	
..... ex. 9 yards and not ex. 18 yards in length . . . . . piece	0 3 0	
— Manufactures of Silk, or of Silk and any other Material not being Articles wholly or in part made up, not particularly enumerated or otherwise charged with duty, for every 100 <i>l.</i> value	15 0 0	
..... of and from a British Possession. for every 100 <i>l.</i> value	5 0 0	
— Articles, Manufactures of Silk, or of Silk and any other Material, not particularly enumerated, or otherwise charged with duty . . . . . for every 100 <i>l.</i> value	15 0 0	
..... of and from a British Possession, (¹) for every 100 <i>l.</i> value	5 0 0	
— Manufactures of Silk, or of Silk mixed with Metal, or any other Material, <i>the produce of Europe</i> , viz.:-		
— SILK or SATIN, plain, striped, figured, or brocaded, viz.:-		
..... Broad Stuff (²) . . . . lb.	0 5 0	
..... Articles thereof, not otherwise enumerated . . . . lb.	0 6 0	
Or, and at the option of the officers of the Customs, (³)		
..... for every 100 <i>l.</i> value	15 0 0	
— GAUZE, or CRAPE, Plain, Striped, Figured, or Brocaded, viz.:-		

(¹) Delhi shawls or scarves, worked on goat's hair, wool, or cotton net, admitted as "Manufactures of Silk," of and from a British Possession.—T.O. 5th March, 1847. Silk embroidery on hair, &c., such as Cashmere scarves, when the produce of a British Possession in Asia, and imported through Alexandria, is to be admitted at the low duty, upon the proprietor's declaration as to produce.—B.M. 6th May, 1848.

(²) Duty is charged upon wrought silks, on any fractional part of a pound not less than an ounce, and the following practice is to be pursued:—When the draft is under 1 cwt., the ox. weight to be used. When the draft is 1 cwt. and under 2 cwt., not less than 2 oz. to be used, and when the draft is 2 cwt. and under 3 cwt., not less than 3 oz. to be used, and so on, at the rate of 1 oz. for every cwt.—G.O. 27th Feb. 1827; and No. 18, 1848.

(³) The option applies to articles thereof only.—B.O., 10th June, 1846, to Southampton.

SILK Manufactures, GAUZE, continued, viz.—		<i>£. s. d.</i>
..... .... Broad Stuffs . . . lb.	0 9 0	
..... .... Articles thereof, not otherwise enumerated . . . lb.	0 10 0	
Or, and at the option of the officers of the Customs,(1) for every 100 <i>l.</i> value	15 0 0	
— GAUZE, mixed with Silk, Satin, or other materials, the Gauze being in less proportion than one-half part of the fabric, viz.:—		
..... .... Broad Stuffs (2) . . . lb.	0 9 0	
..... .... Articles thereof, not otherwise enumerated . . . lb.	0 10 0	
Or, and at the option of the officers of the Customs,(1) for every 100 <i>l.</i> value	15 0 0	
— VELVET, Plain or Figured, viz.:—		
..... .... Broad Stuffs . . . lb.	0 9 0	
..... .... Articles thereof, not otherwise enumerated . . . lb.	0 10 0	
Or, and at the option of the officers of the Customs,(1) for every 100 <i>l.</i> value	15 0 0	
..... Broad Stuffs, the foundation of which is wholly composed of Cotton, or other materials than Silk. . . lb.	0 3 0	
— RIBBONS, Plain Silk, of one colour only . . lb.	0 6 0	
..... Plain Satin of one colour only (3) . . lb.	0 8 0	
..... Silk or Satin, Striped, Figured, or Brocaded, or plain Ribbons of more than one colour . . . lb.	0 10 0	
..... Gauze or Crape, Plain, Striped, Fi- gured, or Brocaded . . . lb.	0 14 0	

(1) The option applies to articles thereof only.—B.O., 10th June, 1846, to Southampton.

(2) Handkerchiefs or other broad stuffs having any portion of the fabric  
gauze, are to be charged as "silk gauze broad stuffs."—B.O. 20th May, 1852,  
No. 315.

(3) Plain Satin Ribbons, with program edge, to pay duty as "Plain Satin  
Ribbons."—T.O. 28th Sept, 1847.

Chatelaines (made four in breadth in one piece, fit for use when cut along  
the fringed interstices), to pay duty as "Articles of Figured Silk Broad Stuff,"  
—B.O. 9th February, 1849.

Silk Ribbons with lace edgings to be admitted as "Figured Silk Ribbons."  
—B.O. March, 1856, No. 594.

SILK, RIBBONS, continued, viz.:—	<i>£ s. d.</i>
..... Gauze mixed with Silk, Satin, or other materials the Gauze being in less proportion than one-half part of the Fabric . . . . lb.	0 12 0
..... Velvet or Plush wholly of Silk or of Silk mixed with Cotton, not exceeding 9 inches in width, viz.:—	
— ..... Plain or Embossed by depression without satin or fancy edge <sup>(1)</sup> lb.	0 5 0
— ..... Figured, brocaded, striped or spotted, or with fancy or satin edge, and Silk Ribbons in any way mixed or ornamented with Velvet or Plush, lb.	
— ..... Fancy Silk, Net, or Tricot . . . . lb.	0 10 0
— ..... Plain Silk Lace or Net, called Tulle . . . . lb.	0 8 0
— ..... Manufactures of Silk, or of Silk mixed with any other materials, called Plush, not being Ribbons . . . . lb.	0 8 0
— ..... Manufactures of Silk, or of Silk mixed with any other materials, not particularly enumerated . . . . lb.	0 3 0
— ..... Articles thereof, not otherwise enumerated . . . . lb.	0 3 6
— ..... Black Plush, commonly used for making hats . . . . lb.	0 1 0
— ..... Parasols and Umbrellas . . . . each	0 1 0
— ..... Damask of Silk and Wool, or of Silk and other materials, for Furniture . . . . lb.	0 0 10
— ..... Manufactures of Silk, or of Silk mixed with any other materials, not particularly enumerated or charged with duty, <sup>(2)</sup> for every 100 <i>l.</i> value	15 0 0
SILK-WORM GUT . . . . value	free
SILVER ORE, or Ore of which the greater part in value is Silver . . . . ton and value	free
SKINS, FURS, PELTS, and TAILS, viz.:—	
— ..... Badger, undressed . . . . number	free
— ..... Bear . . . . number	free
— ..... Beaver . . . . number	free

(1) Plush Ribbons with the pile black and brown mixed, admitted as "plain."—B. O. Sept. 1855. (Wilkinson.)

Plush Ribbons with linen thread admitted as "Silk Manufactures."—B.O. 4th Oct. 1855, No. 68. (Candy & Co.)

(2) Whenever the duties chargeable by weight upon mixed articles manifestly exceed 15 per cent. by reason of the weight of the ingredients other than silk, the same shall be admitted at the *ad valorem* duty of 15 per cent. This regulation is not applicable to velvet or other articles, which may be fairly considered to be silk ribbons.—B. O. 2nd Nov., 1852.

SKINS, FURS, &c., continued, viz.:—			L.	s.	d.
— Cat	.	.	number		free
— Chinchilla "	.	.	number		free
— Coney "	.	.	number		free
— Deer	.	.	number		free
..... Indian, half-dressed	.	.	number		free
..... tanned, tawed, or in any way dressed	.	.	number		free
— Dog in the hair, not tanned, tawed, or in any way dressed	.	.	number		free
— Dog-fish, undressed	.	.	number		free
— Elk	.	.	number		free
— Ermine	.	.	number		free
..... dressed "	.	.	number		free
— Fisher, undressed	.	.	number		free
— Fitch	.	.	number		free
— Fox	.	.	number		free
— Tails "	.	.	number		free
— Goat, raw or undressed	.	.	number		free
..... tanned, tawed, or dressed	.	.	number		free
— Goose, undressed	.	.	number		free
— Hare	.	.	number		free
— Husse "	.	.	number		free
— Kangaroo "	.	.	number		free
— Kid in the hair, undressed	.	.	number		free
..... dressed	.	.	number		free
..... and dyed or coloured	.	.	number		free
— Kolinski, undressed	.	.	number		free
— Lamb, undressed in the wool	.	.	number		free
..... tanned or tawed	.	.	number		free
..... and dyed or coloured	.	.	number		free
..... dressed in oil	.	.	number		free
— Leopard, undressed	.	.	number		free
— Lion	.	.	number		free
— Lynx "	.	.	number		free
— Marten "	.	.	number		free
— Tails "	.	.	number		free
— Mink	.	.	number		free
..... dressed "	.	.	number		free
— Mole, undressed	.	.	number		free
— Musquash "	.	.	number		free
— Nutria "	.	.	number		free
— Otter "	.	.	number		free
— Ounce "	.	.	number		free
— Panther "	.	.	number		free
— Pelts	.	.	number		free
..... tanned, tawed, or dressed	.	.	number		free

SKINS, FURS, &c., continued:		<i>£. s. d.</i>
— Racoons, undressed . . . . .	number	free
— Sable . . . . .	number	free
..... Tails or Tips, undressed . . . . .	number	free
— Seal in the hair, not tanned, tawed, or in any way dressed . . . . .	number	free
— Sheep, undressed in the wool . . . . .	number	free
..... tanned or tawed . . . . .	number	free
..... dressed in oil . . . . .	number	free
— Squirrel or Calabar, undressed . . . . .	number	free
..... ..... tawed . . . . .	number	free
..... ..... tails, undressed . . . . .	value	free
— Swan, undressed . . . . .	number	free
— Tiger . . . . .	number	free
— Weasel . . . . .	number	free
— Wolf . . . . .	number	free
— ..... tawed . . . . .	number	free
— Wolverings, undressed . . . . .	number	free
— and Furs, or pieces of Skins and Furs unenumerated, viz., raw or undressed . . . . .	value	free
..... tanned, tawed, curried, or in any way dressed . . . . .	value	free
— Articles manufactured of Skins and Furs, (¹) . . . . .	value	free
SMALES . . . . .	cwt.	free
SNUFF. See Tobacco.		
SOAP, viz., Hard (²) . . . . .	cwt.	0 0 8
— Soft . . . . .	cwt.	0 0 8
— Naples . . . . .	cwt.	0 0 8
— Scented or Fancy (³) . . . . .	lb.	0 0 2
SODA, Sulphate of . . . . .	cwt.	free
SOY . . . . .	gallon	0 0 6
SPA WARE . . . . .	cubic foot	0 0 6
SPECIMENS of Minerals or Fossils . . . . .	value	free
— Illustrative of Natural History . . . . .	value	free
SPCKLED WOOD . . . . .	ton	free
SPECTACLES . . . . .	value	free

(¹) Muffs, Victorines and Cuffs, made of Pengnian skins, slightly lined with silk, admitted free.—B.O. 13th Oct., 1855, No. 273. (McCracken.)

(²) Coloured Imitation Fruit, &c., to be charged with duty as hard soap.—B.O., 26th June, 1849.

(³) Shaving Soap, not being almond paste, is to be charged with duty as "Perfumery," when the article is scented; as "Goods Manufactured," when not scented.—B.O., 26th July 1848.

Soap, only of such high quality or ornamental form as would entitle it to class as perfumery, to be charged with the duty of 2d. per lb.—G.O., No. 10, 1854.

		£ s. d.
SPELTER, or ZINC, crude in cakes . . . . .	ton	free
— rolled, but not otherwise manufactured, ton		free
— oxide, and white of . . . . .	ton	free
— rods for bolts . . . . .	ton	free
— manufactures of, not otherwise ent'd . . . . .	cwt.	0 2 0
SPERMACETI . . . . .	lb. and value	free
SPIRITS, viz., not being sweetened or mixed with any article, so that the degree of strength thereof cannot be ascertained by Sykes's Hydrometer . . . . .	proof gallon	0 15 0
— ..... of and from a British Possession in America or the island of Mauritius, and Rum of and from any British Possession within the limits of the E. I. Co.'s Charter, in regard to which the conditions of the Act 4 Vict. cap 8 have or shall have been fulfilled ( <sup>1</sup> ) . . . . .		0 8 2
— Rum Shrub, Cordials and Liqueurs, of and from a British Possession in America or the island of Mauritius, or a B.P. within the limits of the E. I. Co.'s Charter, qualified as aforesaid ( <sup>1</sup> ) . . . . .		0 8 2
— other Spirits, being sweetened or mixed, so that the degree of strength cannot be ascertained . . . . .	gallon	1 0 0
Spirits or Strong Waters imported into the United Kingdom, mixed with any ingredient, and although thereby coming under some other denomination, except Varnish, shall nevertheless be deemed to be Spirits or Strong Waters, and be subject to duty as such.		
The restrictions to which Spirits are sub- ject on importation will be found at p. 3.		
No abatement of the duty to be made for damage.—16 & 17 Vict., cap. 107, s. 76.		
The duty to be charged on the quantity ascertained at the time of delivery.—S. 110.		
SPONGE . . . . .	lb. and value	free
SQUILLS, dried . . . . .	cwt.	free
— not dried . . . . .	cwt.	free
STARCH . . . . .	cwt.	0 0 4½

(<sup>1</sup>) Applicable to Fort William Bengal, Ceylon, Fort St. George Madras, Prince of Wales Island, Province Wellesley, and the Tenasserim Provinces.

The Spirit duties were assimilated by 21 Vict. cap. 16, and took effect on and after the 19th April, 1858.

	<i>£ s. d.</i>
STARCH, continued :	
— Gum of, torrified or calcined . . . cwt.	0 0 4½
STAVESACRE . . . . . cwt.	free
STAYS or CORSETS of Linen or of Cotton or Linen and Cotton mixed . . . doz. pair	0 2 0
STEARINE (21 Vict. cap. 12) . . . . . cwt.	0 3 6
STEEL, Unwrought <sup>(1)</sup> . . . . . value and ton	free
— Manufactured or Wrought. See Iron.	
— Scrap . . . . . ton	free
STONES, viz., Stone in lumps, not in any man- ner hewn . . . . . ton	free
— Slate in rough Blocks or Slabs . . . value	free
— ..... hewn . . . . . ton	free
— Marble, in rough Blocks or Slabs solid feet	free
— ..... sawn into Slabs or otherwise manu- factured . . . . . cwt.	free
— Lime-stone . . . . . ton	free
— Asphalt Rock . . . . . ton	free
— Flint . . . . . ton	free
— Felspar and Stones, for Potters' use . ton	free
— Pebble . . . . . ton	free
— For Lithography . . . . . cwt.	free
— In Blocks, shaped or rough scapled . ton	free
— Mill Stones, rough . . . . . ton	free
..... ..... shaped, or hewn . . . . . ton	free
— Burr Stones, rough . . . . . ton	free
..... ..... shaped, or hewn . . . . . ton	free
— Quern Stones, rough . . . . . ton	free
..... ..... shaped, or hewn . . . . . ton	free
— Dog Stones, rough . . . . . ton	free
..... ..... shaped, or hewn . . . . . ton	free
STRAW or GRASS for PLATTING . . . . . cwt.	free
SUCCADES, including all fruits and vegetables preserved in sugar, not otherwise enumer- ated, until the 31st March, 1860 . lb.	0 0 2
SUGAR, until the 31st March, 1860, viz.:—	
— Candy, brown or white refined sugar, or sugar rendered by any process equal in quality thereto, (20 & 21 Vict. cap. 61) cwt.	0 18 4
— White clayed sugar, or sugar rendered by any process equal in quality to white clayed, not being refined, or equal in quality to refined . . . . . cwt.	0 16 0

(1) Steel, unwrought, must be held to include all forms of that material not fairly coming within the meaning of the term "manufactures."—B. O. 28th Jan. 1851.

SUGAR, continued :		£ s. d.
— Yellow muscovado and brown clayed sugar, or sugar rendered by any process equal in quality to yellow muscovado or brown clayed, and not equal to white clayed cwt.		0 13 10
— Brown muscovado, or any other sugar, not being equal in quality to yellow muscovado or brown clayed sugar . . . cwt.		0 12 8
— Cane Juice (1) . . . . . cwt.		0 10 4
— Molasses . . . . . cwt.		0 5 0
<i>No abatement of the duty to be made for damage.—16 &amp; 17 Vict., cap. 107, s. 76.</i>		
<i>The duty to be charged on the weight ascertained at the time of delivery.—16 &amp; 17 Vict., cap. 107, s. 110.</i>		
SULPHURE IMPRESSIONS . . . . .	value	free
SULPHURIC ACID, (G. O. No. 45, 1858) . . . . .		free
SWEET WOOD . . . . .	ton	free
TALC . . . . .	cwt.	free
TALLOW . . . . .	cwt.	0 1 6
— of and from British Possessions . . . . .	cwt.	0 0 1
— Vegetable . . . . .	cwt.	free
TAMARINDS . . . . .	lb.	free
TAPIOCA . . . . .	cwt.	0 0 4
TAR . . . last and barrel, barrel not ex. 31½ gall.		free
— Barbadoes . . . . .	cwt.	free
TEAS. See Seed.		
TEASAS . . . . .	bushel	free
TAETARIC ACID . . . . .	lb.	free
TEA, until the 31st March, 1860 . . . . .	lb.	0 1 5
<i>Without any allowance for Draft.</i>		
<i>No abatement of the duty to be made for damage.—16 &amp; 17 Vict., cap. 107, s. 76</i>		
<i>Extract, Essence, or other Concentration of Tea is prohibited. See p. 2.</i>		
TEASLES . . . . .	number	free
TEETH, viz., Elephants' . . . . .	cwt.	free
— Sea Cow, Sea Horse, or Sea Morse	cwt.	free
TELESCOPES . . . . .	value	free
TEERA, viz., Japonica . . . . .	ton	free

(1) This duty to be charged so long as the duty on brown Muscovado sugar shall remain as at present, but in the event of the officers being of opinion that any particular importation contains more sugar than the proportion of two-thirds, an analysis is to be made at the expense of the importer ; applicable to London, Liverpool, Bristol, Plymouth, Whitehaven, Leith, Glasgow, Greenock, Dublin, Belfast, Cork. B. M. Oct. 3rd, 1857.

		£. s. d.
TERRA, continued :		
— Sienna . . . . .	ton	free
— Verde . . . . .	ton	free
— Umbra . . . . .	cwt.	free
THREAD, not otherwise enumerated (1)	value	free
TILES . . . . .	value	free
TIN, Ore and Regulus of . . . . .	ton	free
— in blocks, ingots, bars, or slabs . . . . .	cwt.	free
— Orymuriate of (20 & 21 Vict. cap. 62) . . . . .	cwt.	free
— Foil . . . . .	cwt.	0 10 0
— Manufactures; not otherwise enum <sup>a</sup> . (2) cwt.	cwt.	0 10 0
TINCAL, unrefined. See Borax.		
TOBACCO, unmanuf'td, stemmed or stripped . . . . .	lb.	0 3 0*
— unstemmed . . . . .	lb.	0 3 0*
— Manufactured, or Segars . . . . .	lb.	0 9 0*
— Snuff . . . . .	lb.	0 6 0*
— Stalks and Flour of, and Snuff Work . . . . .		prohibited
<i>The restrictions to which Tobacco is subject will be found at p. 3.</i>		
<i>No abatement of the duty to be made for damage.—16 &amp; 17 Vict., cap. 107, s. 76,</i>		
<i>The duty to be charged on the weight ascertained at the time of delivery. 16 &amp; 17 Vict., cap. 107, s. 110.</i>		
<i>Essence, Extract, or other Concentration of Tobacco is prohibited. See p. 2.</i>		
TOBACCO PIPES of Clay <sup>(3)</sup> . . . . .	value	free
TONGUES . . . . .	cwt.	free
TOENSAL . . . . .	cwt.	free
TOETOISE or TURTLE SHELL, unmanufactured	lb.	free
TOYS, viz.: Marbles . . . . .	cwt.	0 1 0
— All other Toys . . . . .	cubic foot	0 0 4

\* Five per cent. additional duty to be charged.

(1) Cotton thread, covered with plated and copper wire, used for making copper lace, fringes, &c., to be admitted free of duty, as "Thread unenumerated.—B. O. Sept. 15th, 1855.

(2) Tin tablets, or tin covered with a composition, rendering the plates serviceable as plates, to be charged as "Tin. Manufactures. B.O. 30th Oct.; 1853. No. 500.

(3) Pipe Bowls, when composed of clay, may be admitted duty free, as Tobacco Pipes ; it being distinctly understood, that this order is not to apply to Bowls made of Porcelain, real or imitation Meerschaum, or of any other composition, nor to Bowls in any way mounted. B.O. 15th July, 1854. No. 218 (on application of F. Lebrun). Earthenware Pipe-bowls fitted with tubes and Pipes with glass eyes, to be charged with duty as "Goods manufactured."—B. O. 12th March and 31st Oct. 1855.

Tobacco Pipes of Clay, tipped with a horn mouth piece to be charged with duty as "Goods manufactured."—B. O. Dec. 19th, 1855.

			£ s. d.
TRUFFLES	· · · · ·	lb.	free
TULIP Wood	· · · · ·	ton	free
TURMERIC	· · · · ·	ton	free
TURNERY, not otherwise described	· · · · ·	cubic foot	0 0 4
TURPENTINE	· · · · ·	cwt.	free
— of Venice, Scio, or Cyprus	· · · · ·	lb.	free
— Oil, or Spirit of. See Oil.			
TWINE	· · · · ·	value	free
ULTRAMARINE	· · · · ·	value and cwt.	free
VALONIA	· · · · ·	ton	free
VANELLOES	· · · · ·	lb.	free
VAENISH, containing any quantity of Alcohol or Spirit	· · · · ·	gallon	0 12 0
— not otherwise described	· · · · ·	value	free
VASES, viz., ancient, not of stone or marble	· · · · ·	value	free
VEGETABLES, all, not otherwise enumerated or described	· · · · ·	value	free
— Preserved in Salt	· · · · ·	value	free
VELLUM	· · · · ·	skin	free
VENEERS	· · · · ·	cwt.	0 1 0
VERDIGRIS	· · · · ·	cwt.	free
VERJUICE	· · · · ·	tun	free
VERMICELLI and MACCARONI	· · · · ·	cwt.	0 1 0
VERMILLION	· · · · ·	lb.	free
VINEGAR ('') (19 & 20 Vict. cap. 75.)	· · · · ·	gallon	0 0 3
WAFFLES	· · · · ·	value	free
WALNUT Wood	· · · · ·	ton	free
WASHING BALLS	· · · · ·	lb.	0 0 2
WATCHES, of Gold, Silver, or any other metal, exceeding the value of 10 <i>l.</i> each	· · · · ·	each	1 0 0
Other Watches, viz.:—			
— Gold, open Faces	· · · · ·	each	0 5 0
— Hunters	· · · · ·	each	0 7 6
— Repeaters	· · · · ·	each	0 15 0
— Silver, or any other Metal, not Gold,	· · · · ·		
— Open Faces	· · · · ·	each	0 2 6
— Hunters	· · · · ·	each	0 3 6
— Repeaters	· · · · ·	each	0 8 0
Watches restricted as to importation. See p. 2.			
WATER, Cologne, the Flask (thirty of such Flasks containing not more than one gallon) each	· · · · ·		0 0 8
— ..... when not in Flasks (as perfumed Spirit)	· · · · ·	gallon	1 0 0
— Mineral	· · · · ·	gallon	free

(<sup>1</sup>) Aromatic Vinegar is chargeable with duty as "Spirits Sweetened."  
B.O. 4th June, 1849.

			£ s. d.
WAX, viz., bleached . . . . .	cwt.	free	
— unbleached . . . . .	cwt.	free	
— Myrtle . . . . .	cwt.	free	
— Sealing . . . . .	value	free	
— Vegetable . . . . .	cwt.	free	
WELD . . . . .	ton	free	
WHALE FINS . . . . .	ton	free	
WHIPCORD . . . . .	value	free	
WINE, viz., Red (*) . . . . .	gallon	0 5 6*	
— White . . . . .	gallon	0 5 6*	
— Lees of such Wine . . . . .	gallon	0 5 6*	
— The growth and produce of any British Possession, and imported direct from thence, viz., Red . . . . .	gallon	0 2 9*	
— ..... White . . . . .	gallon	0 2 9*	
— ..... Lees of such Wine . . . . .	gallon	0 2 9*	
<i>No abatement of the duty to be made for damage.—16 &amp; 17 Vict., cap. 107, s. 76.</i>			
<i>The duty to be charged on the quantity ascertained at the time of delivery.—16 &amp; 17 Vict., cap. 107, s. 110.</i>			
WIRE, viz., Gilt or Plated . . . . .	value	free	
— Silver . . . . .	value	free	
— Copper or Brass. See <i>Copper and Brass.</i>			
— Platina. See <i>Platina Wire.</i>			
WOOD . . . . .	ton	free	
TIMBER or WOOD (*), not being Deals, Battens, Boards, Staves, Handspikes, Oars, Lath-wood, or other Timber or Wood sawn, split, or otherwise dressed (except hewn), and not being otherwise charged with duty,			
..... load of 50 cubic feet	0 7 6		
..... of and from British Possessions, do.	0 1 0*		
— Deals, Battens, Boards, or other Timber or Wood sawn or split, and not otherwise charged with duty,			
..... load of 50 cubic feet	0 10 0		
..... of and from British Possessions,			
..... load of 50 cubic feet	0 2 0*		

\* Five per cent. additional duty to be charged.

(\*) Wine, if exceeding 40 per cent. of strength when of foreign, or 38 per cent. when of British Possession produce may not be imported as such, but will be liable to the duty chargeable on " Spirits sweetened."—G. O. 12th July, 1853, and 13th April, 1867.

(?) No duty entry for bonded Wood Goods to be received on a less quantity than 5 loads, or than 240 pieces if by tale, and no delivery to be made by virtue of such entry on less than one load, or 90 pieces, if delivered by tale.—S. 113.

## TIMBER AND WOOD GOODS.

*The Importer may have the option, at the time of passing the first entry, in respect of Planks, Deals, and Battens, not the produce of British Possessions, of entering the same by tale according to the under-mentioned Scale, specifying in such entry the number and dimensions of the several pieces. (1)*

	PLANKS.	DEALS.	BATTENS.		
	8 x 11 in. and not above $8\frac{1}{2} \times 11\frac{1}{4}$ in.	8 x 9 in. and not above $8\frac{1}{2} \times 9\frac{1}{2}$ in.	8 x 7 in. and not above $8\frac{1}{2} \times 7\frac{1}{4}$ in.	$2\frac{1}{2} \times 7$ in. and not above $2\frac{1}{2} \times 7\frac{1}{4}$ in.	$2\frac{1}{2} \times 6\frac{1}{4}$ and not above $2\frac{1}{2} \times 6\frac{1}{4}$ in.
	Cubic Feet.	Cubic Feet.	Cubic Feet.	Cubic Feet.	Cubic Feet.
Not above 4 feet in length..the 120	115	95	73	61	57
Above 4 and not above 5..the 120	144	118	91	77	71
Above 5 and not above 6..the 120	173	142	110	93	86
Above 6 and not above 7..the 120	202	165	128	107	100
Above 7 and not above 8..the 120	231	189	146	123	114
Above 8 and not above 9..the 120	260	213	165	138	128
Above 9 and not above 10..the 120	288	236	183	153	143
Above 10 and not above 11..the 120	317	260	201	169	157
Above 11 and not above 12..the 120	346	284	220	184	171
Above 12 and not above 13..the 120	375	307	238	200	185
Above 13 and not above 14..the 120	404	331	256	215	200
Above 14 and not above 15..the 120	433	354	274	230	214
Above 15 and not above 16..the 120	462	378	293	246	228
Above 16 and not above 17..the 120	490	402	311	261	242
Above 17 and not above 18..the 120	519	425	329	276	257
Above 18 and not above 19..the 120	548	449	348	292	271
Above 19 and not above 20..the 120	577	473	366	307	285
Above 20 and not above 21..the 120	606	496	384	322	300

(1) In so taking the length of deals, battens, &c., the fractional parts of a foot less than 3 inches are to be rejected, and when entered to be ware-housed the number of the pieces only is required on the entry, and the account of the actual dimensions to be taken by the officers. In cases where the deals, &c., are entered for duty, the number of pieces must be inserted in the entries, and particulars of the specific dimensions be endorsed upon or appended to the warrant, with the cubical content computed according to the scale—the importer being at liberty to pass a post entry for any excess arising from an error in the dimensions, and entitled to a return of duty upon any deficiency. Any excess of the taleable quantity as regards the Master's Report to be dealt with in conformity with the established regulations.—G. O. No. 2, 1882.

## TIMBER or WOOD, continued:

	£ s. d.
<i>The duties upon Wood Goods from a British Possession are to be paid on importation, and such goods may not be warehoused.</i>	
—16 & 17 Vict., cap. 107, s. 41.	
— STAVES, exceeding 72 inches in length, 7 inches in breadth, or 3½ inches in thickness . . . . . load of 50 cubic feet	0 9 0
..... of and from British Possessions . . . . . load of 50 cubic feet	0 2 0*
..... not ex. 72 in. in length, nor 7in. in breadth, nor 3½ in thickness . . . . . load	free
— BIRCH and FIR, hewn, not exceeding 8 feet in length, nor exceeding 8 inches square, imported for the sole purpose of making herring barrels for the use of the fisheries	
..... of and from British Possessions . . . . . load	free
— FIREWOOD . . . fathom of 216 cubic feet	0 6 0
..... of and from British Possessions, fathom	free
— HANDSPIKES, not ex. 7 feet in length	120
..... of and from British Possessions, . . . . .	0 6 0
exceeding 7 feet in length . . . . .	0 0 6*
..... of and from British Possessions, . . . . .	0 12 0
— HOOPS . . . . . number	0 1 0*
— KNEES, under 5 inches square . . . . .	120
..... of and from British Possessions, . . . . .	0 3 0
5 and under 8 inches square . . . . .	0 0 3*
..... of and from British Possessions, . . . . .	0 12 0
— LATHWOOD <sup>(1)</sup> . . . . . fathom	0 1 0*
..... of and from British Possessions, fathom	0 12 0
— OARS . . . . .	120
..... of and from British Possessions, . . . . .	2 5 0
— SPARS or POLES, under 22 feet in length and under 4 inches in diameter . . . . .	120
..... of and from British Possessions . . . . .	0 6 0
22 feet in length and upwards, and under 4 inches in diameter . . . . .	0 0 6*
..... of and from British Possessions, . . . . .	0 12 0
of all lengths, 4 and under 6 inches in diameter . . . . .	0 1 0*
..... of and from British Possessions . . . . .	1 4 0
— SPOKES for WHEELS, not exceeding 2 feet in length . . . . .	0 2 0*
	1 4 0

\* Five per cent. additional duty to be charged.

<sup>(1)</sup> Laths to pay duty as wood sawn or split. G.O. 15th April, 1843.

		£ s. d.
WOOD, viz., SPOKES FOR WHEELS, continued:		
..... of and from British Possessions .	1000	0 1 0*
..... exceeding 2 feet in length . . . .	1000	2 8 0
..... of and from British Possessions, 1000		0 2 0*
— TEAK . . . . . load		free
— WASTE Wood, viz., Billet-wood or Brush-wood, used for the purpose of Stowage,		value
— for Ship-building, viz., Stringy Bark, Red and Blue Gum, Green Hart, Mora and Locust Woods, and Woods formerly admitted at the same duty as Teak . . . . .	load	free
..... Treenails of Stringy Bark, Red and Blue Gum, and Locust Woods and all Treenails of and from British Possessions,		value
..... of and from British Possessions, for furniture. See " <i>Furniture Woods.</i> "	load	free
— Shovel Hilts . . . . . value		free
— Planed, or otherwise dressed or prepared for use, (1) and not particularly enumerated or otherwise charged with duty, cubic foot		0 0 2
..... and further . . . . . for every 100 <i>l.</i> value		10 0 0
..... of and from British Possessions, for every 100 <i>l.</i> value		5 0 0*
WOOL, viz., Alpaca and Llama tribe . . . lb.		free
— Beaver . . . . . lb.		free
— ..... cut and combed . . . . . lb.		free
— Coney . . . . . lb.		free
— Cotton Wool and Waste of Cotton Wool cwt.		free
— Goats' Wool or Hair . . . . . lb.		free
— Hares' . . . . . lb.		free
— Sheep and Lambs' . . . . . lb.		free
WOOLLENS, viz., Manufactures of Wool, (not being Goats' Wool), or of Wool mixed with Cotton, not particularly enumerated, and not otherwise charged with duty, value		free

\* Five per cent. additional duty to be charged.

(1) Fibre of the Pine Tree, called Pine Wool, to be admitted free of duty. B.O. 23rd Feb., 1854. No. 297.

Broom handles to be charged with duty as "Wood dressed."—B.O. Oct. 1854, No. 649. (Carey.)

Inlaid Wood-work (Swiss Parqueterie) to be charged with duty as "Goods manufactured."—B.O. 2nd Nov., 1855, No. 752. (C. Day)

Charcoal is to be charged with duty as Goods manufactured.—B.O. 1st Sep. 1855.

## WOOLLENS, continued:

		£. s. d.
— Articles or Manufactures of Wool (not being Goats' Wool), or of Wool mixed with Cotton, viz.,		
— Carpets and Rugs	square yard	0 0 6
— Shawls, Scarfs and Handkerchiefs plain	lb.	0 0 4
— .....	printed	lb.
— Gloves	dozen pairs	0 0 3
— Wholly or in part made up, not otherwise charged with duty <sup>(1)</sup> for every 100 <i>l.</i> value		5 0 0
YARN, viz., Cable Yarn	lb.	free
— Camel or Mohair	lb.	free
— Linen, raw	cwt.	free
— of Silk and Worsted, spun together and not dyed	lb.	free
— Woollen or Worsted, viz.:—		
— .... commonly called Berlin Wool or Zephyr Yarn, and Woollen and Worsted Yarn of two or more threads:—		
..... scoured, bleached, or coloured	lb.	0 0 6
..... not scoured, bleached, or coloured	lb.	0 0 3
— .... raw, for weaving, not dyed or only partially dyed.	lb.	free
YEAST, dried	cwt.	free
ZAFFRE	cwt.	free
ZEBRA WOOD	ton	free
Goods, being either in part or wholly manufactured, and not being enumerated or described, or otherwise charged with duty, and not prohibited to be imported into or used in Great Britain or Ireland	for every 100 <i>l.</i> value	10 0 0
— not being either in part or wholly manufactured, nor enumerated or described, nor otherwise charged with duty, and not prohibited to be imported into or used in Great Britain or Ireland	value	free

<sup>(1)</sup> Five per cent. additional duty to be charged.

(1) Woollen Fringes, of which the warp is silk, are admitted as "Goods manufactured."—B. O. 27th May, 1856, No. 118.

## FORMS OF ENTRIES, &c.,

AS REQUIRED BY THE CUSTOMS CONSOLIDATION ACT.

(No.1.)

### SHIP'S REPORT.

Port of

Ship's Name	Tonnage.	British or Foreign; if British, Port of Registry; if Foreign, Country to which she belongs.	Number of Crew		Name of Master, and whether a British or Foreign Subject.	Port or Place from whence arrived.
			British Seamen	Foreign Seamen		

### CARGO.

1.	2.	3.	4.	5.	6.	7.
Name or Names of Places where laden in order of Time.	Marks.	Nos.	Packages and Descriptions of Goods, Particulars of Goods stowed loose, and General Denomination of Contents of each Package of Tobacco, Cigars or Snuff intended to be imported at this Port.	Particulars of Packages and Goods (if any) for any other Port in the United Kingdom.	Goods (if any) to be transhipped, or to remain on board for Exportation	Name of Consignee.

### STORES.

Surplus Stores remaining on board, viz. {

Number of alien passengers (if any) .....

Pilots' names .....

At what station ship lying .....

Agent's name and address.....

I declare that the above is a just report of my ship and of her lading, and that the particulars therein inserted are true to the best of my knowledge, and that I have not broken bulk or delivered any goods out of my said ship since her departure from the last foreign place of loading.

(Signed) \_\_\_\_\_

Signed and declared this day of

In the presence of *Master.*

(Countersigned) \_\_\_\_\_

*Collector or Controller.*

(No. 2.)

ENTRY.

Port of

Whether prime or post, and if post, date of prime entry

Importer's name

Wharf, Dock or Station.	Ship's Name.	Whether British or Foreign Ship ; if Foreign, the Country.	Master's Name.	Port or Place from whence imported.
Marks.	Numbers.	Number of Packages, Quantities and Descriptions of Goods as charged in Table of Duties.	If charged at value, value to be stated in Words at length.	

£ s. d.

Total Amount of duty payable on this Entry.....

Dated this day of 18 .

(Signed) \_\_\_\_\_  
*Importer or Agent.*I, of do hereby declare that I am  
of the goods contained in this Bill of Entry, and that I enter the same goods,  
therein stated as goods charged at value, at the sum of (1)

Witness my hand the day of 18 .

(Signed) \_\_\_\_\_  
*Importer or Agent.*

(1) This declaration to be omitted when there are not any goods entered at value.

(No. 3.)

## **BILL OF SIGHT.**

**Port of  
Importer**

Wharf, Dock or Station.	Ship's Name.	Whether British or Foreign ; if Foreign, the Country.	Master's Name.	Port or Place from whence imported.	Name of Importer or of his Agent.
Marks.	Numbers.	Number of Packages, with the best Description of the Goods the Importer is able to give.			

I, Importer of the goods above-mentioned, do hereby declare that I have not received sufficient Invoice, Bill of Lading, or other advice from whence the quality, quantity, or value of the goods above-mentioned can be ascertained.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 18\_\_\_\_

(Signed) \_\_\_\_\_

*Importer, or his agent.*  
**(Signed) \_\_\_\_\_**

(No. 4.)

## **ENTRY OUTWARDS OF SHIP**

### Port of

Ship's Name.	Tonnage	Master's Name.	Port of Destination.
If British, Name of Port of her Registry.	If Foreign, Name of Country to which she belongs.		

### **Lying at**

(Signed) \_\_\_\_\_

**Date of Entry**

If ship shall have commenced her lading at any other Port  
(Name of such Port).

(No. 5.)

## SHIPPING BILL.

FOR WAREHOUSED OR DRAWBACK GOODS, AND GOODS EXPORTED UNDER  
SOME PARTICULAR RULE, REGULATION, OR RESTRICTION.

Ship's Name.	Whether British or Foreign Ship ; if Foreign, the Country.	Master's Name.	Port or Place of Destination.
Marks. Numbers.	Description of Packages.	Quantity, Quality and Description of Goods.	
		•	
Total Number of Packages }			

I declare the value of the British goods above described to be

(Signed) \_\_\_\_\_

*Exporter or agent.*

I claim drawback on \_\_\_\_\_ and declare the value (1) thereof to be  
(Countersigned) \_\_\_\_\_

*Searcher.*

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 18 .

(1) Applicable to British Goods only.

(No. 6.)

**SHIPPING BILL**

FOR BRITISH MANUFACTURES, FOREIGN GOODS FREE OF DUTY, OR ON WHICH  
ALL DUTIES HAVE BEEN PAID, AND ARE NOT TO BE DRAWN-BACK.

Ship's Name.	Whether British or Foreign Ship; if Foreign, the Country.	Master's Name.	Port or Place of Destination.	
Marks.	Numbers.	Description of Packages.	Quantity, Quality and Description of Goods.	The Value of British Goods and of Foreign Goods, formerly charged with Duty at Value (if any)
Total Number of } Packages }				

I declare the value of the British goods above described to be

(Signed) \_\_\_\_\_

**Exporter or agent.**

**Station of Clearance.**

(Countersigned) \_\_\_\_\_

Searcher

Dated this

day of

18

(No. 7.)

SHIP'S CONTENT.

Port of

Ship's Name	Tonnage and No. of Guns.		If British, Port of Registry; if Foreign, the Country.	No. of Crew.	Name of Master.	Number of Passengers or Troops.
	Tons.	Guns.				

Warehoused Goods.	Drawback and Restricted Goods.	British Goods and Foreign Goods free of Duty, and Foreign Goods not for Drawback.
	•	

Cleared  
DatedExamined  
(Signed) \_\_\_\_\_

Searcher.

I do declare, that the above Content is a true account of all goods shipped  
on board the above-named ship, and correct in all other particulars.

(Signed) \_\_\_\_\_

Master.

Signed and declared, this              day of              before me  
(Signed) \_\_\_\_\_

Collector or Comptroller.

(No. 8.)

**SHIP'S TRANSIRE.**

Port of

Ship's Name.	Tonnage.	Port of Registry	Master's Name.	Whither Bound.

(Signed) \_\_\_\_\_

*Master.*

Cleared the

day of

18 .

(Signed) \_\_\_\_\_

*Collector or Comptroller.*

## DECLARATIONS.

---

**A LIST OF ALL FORMS OF DECLARATION IN USE AT THE  
CUSTOM HOUSE.<sup>(1)</sup>**

(1.)

*Entry of Goods Inwards at Value.*

I, A. B. of [place of abode], do hereby declare that I am the importer [or, authorized by the importer] of the goods contained in this entry, and that I enter the same [stating which, if a part only] at the sum of

Signed and declared before me,<sup>(2)</sup>  
this        day of

A. B.

(2.)

*Entry of Goods Outwards at Value.*

I, A. B. of [place of abode] do hereby declare that I am the exporter of the goods mentioned in this entry [or, that I am duly authorized by him], and that I do enter the same at the value of

A. B.

(3.)

*Goods damaged on the Voyage.*

*Master's Declaration.*

I, A. B. do hereby declare that the above-mentioned is damaged and lessened in its value by means of some unavoidable accident which happened to the same during the voyage, and after such was shipped and laden in foreign parts on board the above ship, myself being the master thereof, and importing the same, and before such was unshipped or discharged from the vessel.

A. B.

---

<sup>(1)</sup>If any declaration required to be made by any act relating to the Customs, be untrue in any particular, or if any person required to answer questions put to him by the officers touching certain matters, shall not truly answer them, or shall falsify any document, he shall forfeit over and above any other penalty to which he may become subject, the sum of 100L—  
16 and 17 Vict. cap. 107, s. 198.

<sup>(2)</sup> This is to be stated at the foot of each declaration.

*Importer's Declaration.*

I, E. F. do hereby declare that the within-mentioned  
when shipped at                   was sound and in  
good condition, to the best of my knowledge and belief.

E. F.

*Merchants' Declaration.*

We, A. B. and C. D. do severally declare that we have  
viewed and examined the                   within-mentioned, im-  
ported by E. F. in the ship                   from                   and being  
experienced in the nature and value of the said goods, do  
hereby certify and declare that they have received damage  
by salt water or otherwise, and according to our judgment  
are lessened in their true value [*here state the proportion of*  
*damage*], and that we are no ways interested in the said  
goods.

A. B.  
C. D.

(4.)

*Goods Entered by Bill of Store.**Agent's Declaration.*

I, A. B. do hereby declare that I shipped the goods above-  
mentioned for and on account of C. D. the proprietor  
thereof.

A. B.

*Consignee's Declaration.*

I, A. B. do hereby declare that the goods above-mentioned  
are consigned to me for and on account of C. D.

A. B.

*Proprietor's Declaration.*

I, C. D. importer of the goods above-mentioned, do hereby  
declare that they are of British manufacture, and the same  
as are expressed in the foregoing certificate: that I was the  
proprietor thereof at the time of exportation and of the  
importation, and that they have not been sold or disposed of  
to any other person.

C. D.

(5.)

*Ship-Master's, on Delivery of British Plantation Certificate.*

I, A. B. do hereby declare that the certificate was received  
by me at                   where the goods were taken on board,  
and that the goods imported in my vessel are the same as are  
mentioned therein.

A. B.

*Consignee's Declaration on Certificate of Produce in lieu of the Master, when allowed by the Board of Customs.*

I, A. B. [or for self and partners, importers] of the goods within-mentioned, do hereby declare that this certificate was transmitted to us from                    where the said goods were taken on board, and that the goods consigned to us, and imported in the                    are the same as are mentioned therein.

A. B.

(6.)

*On Re-Importation of British and Foreign Books.*

*Form for English Books.*

I, A. B. do hereby declare that the English books herein referred to were taken by me from this country on a former occasion, and that no drawback was received thereon, and that they were and still are my property.

A. B.

*Form for Foreign Books, Maps, &c.*

I, A. B. do hereby declare that the foreign books [or maps or musical instruments, as the case may be] within-mentioned are the identical books which were taken by me from this country ; and that they were purchased in a fair way of trade, and the duties paid upon the same on their original importation ; and that they are now brought back for my private use, and not for sale.

A. B.

(7.)

*On Importation of Clocks or Watches for private use.*

I, A. B. do hereby declare that at the time I purchased the within-mentioned clock or watch, I was entirely ignorant of the law requiring the maker's name to be on it, and that the same is imported for my own private use, and not by way of merchandize.

A. B.

(8.)

*Goods Imported for private use.*

I, A. B. do hereby declare that the                    above-mentioned is imported for my private use, and not by way of merchandize.

A. B.

(9.)

*Goods manufactured abroad and imported, bearing the name of a British firm.*

I, J. C., Manager of the firm of \_\_\_\_\_, do hereby declare that the (1) \_\_\_\_\_ bearing their name and address as above-mentioned, is (or are) the manufacture of the said firm, and is (or are) consigned to and entered for their account.

J. C.

(10.)

*Pictures, &c., the Works of British Artists.*

I, A. B. do hereby declare that the pictures (drawings, sketches, sculpture, &c., as the case may be) above mentioned were wholly executed by me, for my own amusement and not for profit, and are not brought over to this country for sale.

A. B.

(11.)

*For Samples and Patterns.*

I, A. B. do hereby declare that the \_\_\_\_\_ above mentioned is imported for the purpose of samples only.

A. B.

(12.)

*For old British Plate re-imported.*

I, A. B. do hereby declare that I took the old British plate above mentioned from this country for my own private use abroad, that it still remains my property, and has not been sold or disposed of to any other person, and that no drawback was received thereon.

A. B.

(13.)

*For Vessels clearing Outwards in Ballast.*

*British Ship.*

A. B. master of the ship \_\_\_\_\_ doth hereby declare that he is bound out from the port of \_\_\_\_\_ to \_\_\_\_\_ in ballast; that he hath not on board, nor will take on board his said ship, any goods, wares, or merchandize whatever, except such stores and provisions as are necessary for the use of the said ship and the people on board thereof, during the said voyage.

A. B.

(1) Specify the Goods.

I, A. B. master of the ship do hereby certify that all the requirements of the Act 9 & 10 Vict., c. 100, have been duly complied with.

Tons.

A. B.

Men.

Broker.

Bond taken.

*Foreign Ship.*

A. B. master of the ship doth hereby declare that he is bound out from the port of to in ballast: that he hath not on board, nor will take on board his said ship, any goods, wares, or merchandize whatever, except such stores and provisions as are necessary for the use of the said ship and the people on board thereof, during the said voyage.

Tons.

A. B.

Men.

Broker.

(14.)

*For Proprietor of Returned Goods.*

I. W. R. importer of the goods above mentioned, do hereby declare that they are<sup>(1)</sup> the same as are mentioned in the foregoing certificate; and that I was the proprietor thereof at the time of exportation and of importation, and that the same have not been sold or disposed of to any other person.

W. R.

(15.)

*For Importer of British Returned Goods not exceeding the value of £50, and on which no Drawback has been received.*

I. E. B. importer of the goods above mentioned, do hereby declare that I was the proprietor thereof at the time of exportation and of importation; that the same has not been sold or disposed of to any other person; that the value thereof does not exceed £50, and that they were exported from the United Kingdom within ten years previous to the arrival of the importing vessel.

E. B.

---

(1) Insert of "British Manufacture," if that should be the case.

## REGULATIONS

AS TO

## P A S S E N G E R S' B A G G A G E (').

*Notice to Passengers.* Silk, lace, and other Foreign goods subject to duty, when packed within articles of apparel, or otherwise concealed, are, as well as the articles in which they may be placed, liable to forfeiture; and passengers who have brought in their baggage any Foreign goods so packed, are therefore apprised that the forfeiture in all such cases will be strictly enforced, unless the attention of the examining officer be called thereto, and the goods duly declared previously to the opening of the package.—B.M. 22nd May, 1857.

Passengers arriving direct from Paris by the tidal express trains, *via* Folkstone, or from Brussels and Cologne, *via* Dover, from Calais, by the morning boat, may have their baggage examined at the London Bridge Terminus of the South Eastern Railway.—B.M. 30th July, 1856, and 11th July, 1857.

Passengers arriving by steam-vessels may have all packages comprising luggage (except such as may contain articles chargeable with duty) examined on board, during the passage up the river Thames; those excepted will be passed through the baggage warehouse at the wharves as heretofore.

Baggage by Continental steam vessels, if the packages contain no article liable to duty, may be examined during the passage between Gravesend and London, provided the proprietor be present and see the packages re-closed—B.M. 3rd August, 1853.

Attendance is given at the different baggage warehouses in London, as follows:—

Fresh Wharf, The Custom House, St. Katherine's Wharf, Blackwall,	From the 1st March till the 31st October, from 8 o'clock, A.M., until 7 o'clock P.M.; and from 1st November till 28th February, from 9 o'clock, A.M. until 5 o'clock, P.M.

(<sup>1</sup>) The examining officers are to exercise a liberal discretion in the examination of passengers' baggage, but should doubts arise upon any articles brought, they are directed to put them aside until visited by the Landing Surveyor, who will see that such discretionary powers are not abused, or carried to extremes.—B.O. 8th Oct., 1850, No. 102.

---

At the outports where post-office packets are stationed, or passage vessels employed, from 8 o'clock, A.M., until 8 o'clock, P.M., throughout the year, in case the arrival of any vessel with passengers shall render such attendance necessary. On the arrival of ambassadors, foreign ministers, officers charged with public dispatches, Queen's messengers, and other persons in the employ of Government, the proper officers are to give immediate attendance at all times, and, when necessary, upon the departure of any vessel with passengers.

After all the baggage shall have been landed, those passengers having only *single packages* will be entitled to have them first examined; the remaining passengers will be called into the examination-room in rotation, according to the list furnished by the captain; therefore, passengers should see that their names are properly inserted therein.

*All wearing apparel, and articles not subject to duty*, after being examined, will be immediately delivered, provided the apparel has been worn, and not made up for the purpose of being introduced into this country without payment of the proper duties. When passengers have no articles liable to duty, it will not be necessary for them to incur the expense of employing an agent to clear their baggage.

*Dutiable articles* (not being merchandise) will be delivered to passengers immediately after examination, on the amount of duties due thereon being deposited with such accredited person as may be authorised to receive the same, and also a small sum for passing the entry. Passengers may, however, pass their own entries, or employ their own agent, but this course will be attended with delay, as no credit can be given.

*All merchandise brought with baggage* is liable to seizure; such goods must be regularly reported and entered, and the regulations of the law, in all respects, strictly complied with. If any passenger shall, upon being questioned by the proper officer of Customs, deny that he or she has any goods liable to duty in his or her possession, and such goods be subsequently discovered, they will be liable to seizure, and the passenger to a penalty of treble the value thereof.

*Books, Plate, or other articles upon which drawback might have been received*, will be delivered, on the declaration of the passenger that no drawback was received thereon. When articles (not being merchandise) are liable to duty, and the proprietors do not wish to clear the same, they may be either abandoned or left in the Queen's warehouse for 6 months, in order to give the proprietors an opportunity of taking them back without payment of duty.

*Letters* found in the baggage of passengers to be sent to the Post-office; letters of credit and personal introduction to be returned to the passenger.—B.O. 19th July, 1838.

*Foreign Newspapers* brought in the baggage of passengers, if bound, are to be charged with duty as goods manufactured; but if unbound, they are free of duty.—G.O. 29th April, 1829.

*Fowling-pieces*, the property of parties returning home from abroad, may be delivered *duty free*, upon declaration that they are of British manufacture, &c.—B.O. 22nd July, 1835.

*A Pair of Pistols, a Single Rifle, or a Single Fowling-piece*, brought by a passenger with his baggage, may be delivered *duty free*, upon declaration that the same is for private use.—G.O. No. 41, 1846.

*Old British Plate* brought to this country by persons who had taken it with them abroad may be delivered *duty free*, on the usual declaration<sup>(1)</sup> being made and the landing officers being satisfied of the facts.—G.O. No. 110, 1844.

*Articles of trifling value, in the Baggage of Passengers from the British Possessions*, unaccompanied by certificates of clearance, where the high duty may not exceed 10s., and the officers are satisfied that the goods are imported from a British Possession, and are intended for private use, may be delivered at the low duty.—B.M. 7th Aug., 1844. And, for this purpose, the articles belonging to each party are to be separately estimated.—B.O. 15th Oct., 1850.

*The duty is not to be charged on any quantity less than a pint of ordinary drinkable spirits of whatever strength; or half-a-pint of Eau-de-Cologne, or other cordial water, or any medicated or perfumed spirits or liquors, imported for private use.*—G.O. 25th Oct., 1820.

*Cigars or Manufactured Tobacco* under the weight of half-a-pound in the baggage of passengers, not frequent visitors, may be delivered *duty free*. On half-a-pound and upwards, the duty upon the whole weight is to be charged.—G.O. No. 51, 1850. Passengers from the Continent or other short voyages, may enter any quantity of *Cigars under 3 lbs. weight*. From the East or West Indies, or other distant voyages, any quantity *not exceeding 7 lbs. weight*.—G.O. 14th Jan., 1837. Passengers may enter for home use, as surplus stores, any quantity of *unmanufactured Tobacco not exceeding 9 lbs. in weight*, without special application to the Board.—G.O. No. 34, 1846.

*Cigars, unaccompanied any portion of the voyage by the proprietor.* A fine is to be levied upon the whole quantity in the usual manner. But when accompanied from India to Malta, and thence forwarded by another vessel, the circumstances of each case are to be fully reported to the Board for their decision.—G.O. No. 58, 1852.

*Books, and Musical Instruments*, the property of indivi-

---

(1) See Declaration No. 12, p. 60.

duals, not to be charged more than once, provided the proprietor shall, on each re-importation, make declaration<sup>(1)</sup> that the duties were paid thereon on their original importation, or that he purchased them in this country, in a fair way of trade: that such are the same he exported from hence, and are now brought back for his private use, and not for sale in this country.—T.O. 3rd Oct., 1818, and B.M. 28th Jan., 1833.

*Drawings, and Sketches*, brought from the Continent and accompanied by the proprietor, are to be admitted free of duty, upon a declaration<sup>(2)</sup> of the proprietor that the same were wholly executed by him for his amusement, and are not intended for sale in this country.—T.O. 5th Aug., 1817.

*Packages of baggage landed by "Sufferance," and Returned Goods landed by "Bill of Store,"* at the legal quays, are to be forwarded to the Queen's warehouse for security of the duties, when not cleared from the examining floor of the station at which they may have been landed, within six working days.—B.M. 6th Aug., 1850.

*Baggage unaccompanied*, when examined by a sight entry, may be delivered upon a proper indorsement being made and certified by the examining officer.

*Small quantities of Silk and other goods brought by passengers from the Continent with their baggage*, and intended to be removed to Liverpool, where the parties may embark for America, may be sent to that port, under seal of office, provided the duty on such goods does not exceed 5*l.* in each case, and that bond be given for the due delivery thereof to the Customs, it being understood that the indulgence is to be confined to baggage, and not applicable to assorted cases of French millinery.—B.M. 15th March, 1848.

*Any Licensed Agent* charging parties for Customs' duties, or other disbursements, more than he has actually paid, the Board will take measures for withdrawing his license, and for putting his bond in suit.—B.O. 24th Dec., 1847.

*Brokers or Agents* are required to produce authority previous to taking out a baggage sufferance.—B.O. 17th March, 1813.

If any *officer, clerk, or other person* acting in any office or employment in H. M. Customs shall accept *any fee, perquisite, or reward, pecuniary or otherwise*, from any person (not being a person appointed to some office in the Customs), on account of anything done or omitted to be done by him in any way relating to his said office, he shall on proof thereof be dismissed.—16 and 17 Vict. cap. 107, s. 3.

(1) See Declaration, No. 6, p. 59.

(2) See Declaration, No. 10, p. 60.

## CUSTOMS CONSOLIDATION ACT.

(16 and 17 Vict., cap. 107, and 18 & 19 Vict., cap. 96.)

---

### IMPORTATION AND WAREHOUSING.

#### AS TO THE IMPORTATION, ENTRY, EXAMINATION, LANDING, AND WAREHOUSING OF GOODS.

*Goods imported may be Warehoused with specified exceptions.*—It shall be lawful to import into the United Kingdom any goods not prohibited (1), and to warehouse such as are subject to duties of Customs in duly approved warehouses, without payment of duty on their first entry; but the duties on the following goods, and on such other goods as the Commissioners of the Treasury may, from time to time direct, shall be paid on the first importation thereof; viz., corn, grain, meal and flour, and wood goods from British Possessions.—18 & 17 Vict., cap. 107, s. 41.

*Time of importation of Goods and arrival of Ships defined.*—If it be necessary to determine the precise time at which an importation shall be deemed to have had effect, such time shall be the time at which the importing ship had actually come within the limits of the port of discharge, and if any question arise in respect of any charge or allowance, upon such ship, exclusive of cargo, the time of arrival shall be deemed to be the time at which the report of such ship shall have been or ought to have been made.—S. 42.

*Vessels inwards. Ship to come quickly to place of unloading, and to bring to, at the stations for boarding Officers.* Accommodation of Officers on Board.—If any ship coming into the United Kingdom or into the Channel Islands shall not come as quickly up to the proper place of mooring or unloading, as the nature of the port will admit, without touching at any other place, and in proceeding to such proper place shall not bring to at the appointed stations; or if after arrival, such ship shall be removed without the knowledge of the

---

(1) A "List of Prohibitions and Restrictions" will be found at pp. 1—3.

---

proper officer of Customs; or if the master shall neglect or refuse to provide the officer stationed on board sufficient room under the deck in some part of the forecastle or steerage for his bed or hammock, he shall forfeit 20*l.*—S. 47.

*Officers to board Ships, and have free access to all parts may seal or secure Goods and open Locks. If Seals be broken, or Goods conveyed away, Master to forfeit 20*l.*—* The proper officers of Customs may board any ship and freely stay on board, until all the goods be delivered, and have free access to every part of the ship with power to fasten hatchways or entrances to the holds, and to mark any goods before landing, and to lock up, or otherwise secure any goods on board, and if any place, box, or chest be locked and the keys withheld, such officers, if they be of a degree superior to that of tidewaiter, may open the same, in the best manner in their power, and if any goods be found concealed, they shall be forfeited; and if the officers shall place any lock, &c., upon any goods, and such be wilfully opened, altered, or broken before due delivery thereof; or if any such goods be secretly conveyed away, or if the hatchways or entrances to the hold, after having been fastened down by the officer, be opened, the master shall forfeit 100*l.*; and if the officer of Customs shall place any lock, &c., upon any stores on board, and the same be wilfully opened, altered, or broken, or any such stores be secretly conveyed away, either while the ship remains in the port of arrival, or before she shall have arrived at any other port in the United Kingdom to which she may be then about to proceed, the master shall forfeit 20*l.*—S. 48.

*Time and place of Landing. Goods unshipped contrary to regulations forfeited.—* No goods, except diamonds, bullion, lobsters, and fresh fish of British taking and imported in British ships, which may be landed without report or entry, shall be unshipped, or be landed, on Sundays or holidays, nor on any other days except between 8 o'clock in the morning and 4 o'clock in the afternoon, from the 1st of March until the 1st of November; and between 9 o'clock in the morning and 4 o'clock in the afternoon, from the 1st of November until the 1st of March, or during such other hours as may be appointed by the Commissioners<sup>(1)</sup>; nor shall any goods be unshipped or landed unless in the presence, or with the authority of the Customs, nor shall they be landed, except at some duly appointed place, nor shall any goods, after having been transhipped, be removed into any other craft, without permission, under the penalty of forfeiture; and if any goods

---

<sup>(1)</sup> For modifications of this enactment, see regulations under "Goods" and "Vessels" in *Miscellaneous Orders*.

be unshipped for the purpose of being landed after due entry, they shall be forthwith removed to the place at which the same are intended to be landed, or in default shall be forfeited, together with the barge or other vessel employed.—S. 49.

**AS TO THE REPORT OF THE CARGO OF MERCHANT SHIPS, AND OF SHIPS IN COMMISSION BRINGING MERCHANTIZE FROM PARTS BEYOND THE SEAS.**

*Master to report within 24 hours after arrival.*—The master of every ship, whether laden or in ballast, shall within 24 hours after arrival from parts beyond the seas, and before bulk be broken, make due report of such ship in the form following. (1) or to the same effect; and if the cargo of such ship shall have been laden at several places, shall state the names of those places in column 1, in the order of time in which the same were laden, opposite to the particulars of the goods so laden; and failing so to do, or if any of the particulars contained in such report be false, the master shall forfeit 100l. (2)—S. 50 & 51.

*Commissioned ships having goods on board, to deliver an account thereof.*—The captain, master, purser, or other person having charge of any ship in commission from Her Majesty or any foreign state, having on board goods laden in parts beyond the seas, on arrival at any port in the United Kingdom, and before any part of such goods be taken out of such ship, or when called upon so to do by any officer of Customs, shall deliver an account in writing under his hand, to the best of his knowledge, of the quality and quantity of every package of such goods, of the marks and numbers thereon, and of the names of the respective shippers and consignees, and shall make a declaration at the foot of such account declaring to the truth thereof, and shall also truly answer such questions concerning such goods as shall be required of him, and on failure thereof shall forfeit 100l. All such ships shall be liable to the like searches as merchant ships are liable to, and the officers of Customs may freely enter and go on board them and bring thence into the Queen's Warehouse any goods

(1) See form of Report, p. 50. The master, before report, must make declaration of the delivery of all letters at the post-office, under 3 & 4 Will. IV., cap. 86. The master must state, also, whether he has fallen in with or picked up wreck of any kind in the voyage.—G.O. No. 65, 1857.

(2) Goods not duly reported may be detained until they are reported and the cause of the omission satisfactorily explained to the Commissioners, who may thereupon restore the same on such terms as they may deem proper, and such goods may in the mean time, should the Commissioners deem necessary, be removed to the Queen's Warehouse. 18 & 19 Vict. cap. 96, sec. 8.

*See further regulations under "Reports," in "Miscellaneous Orders."*

---

found on board, subject to such regulations as shall from time to time be issued by the Treasury.—S. 52.

*The master to deliver Bills of Lading.—Bulk not to be broken or stowage altered.*—The master of every ship arriving from parts beyond the seas, at the time of making report, if required, shall deliver to the Collector or Comptroller the Bill of Lading, or a copy thereof, for every part of the cargo laden on board, and shall answer all such questions relating to the ship, cargo, crew and voyage as shall be put to him, and in case of failure or refusal, or, to answer truly, or, to produce such Bill of Lading or copy, or, if the same be false, or, if any Bill of Lading be uttered or produced by any master, and the goods specified shall not have been *bond fide* shipped on board such ship, or, if any such Bill of Lading shall not have been signed by him, or any such copy shall not have been received or made by him previously to his leaving the place where the goods were shipped, or, if after the arrival of any ship within 4 leagues of the coast, bulk be broken, or alteration made in the stowage of the cargo, so as to facilitate the unlading of any part, or, if any part be staved, destroyed or thrown overboard, or, any package be opened, the master shall forfeit 100L.—S. 53.

*Packages reported as "Contents unknown," may be opened and examined.*—If the contents of any package intended for exportation in the same ship, shall be reported by the master as unknown to him, the officers of Customs may open and examine such package on board, or bring the same to the Queen's Warehouse for that purpose; and if any prohibited goods be found in such package, they shall be forfeited, unless the Commissioners permit their exportation.—S. 54.

AS TO THE ENTRY OF DUTIABLE GOODS FOR HOME CONSUMPTION ON LANDING FROM THE IMPORTING SHIP.

*Entry for home consumption from the ship.*—A perfect entry shall be made, before unshipment, by the importer or his agent of all goods liable to duty, and intended for home use on the landing thereof, after the following form, (1) or to the same effect; and the particulars thereof shall agree with those of the report and Certificate of Origin; and whenever the value of any goods is required to be stated in the entry, the importer or his agent shall declare to the same at the foot thereof.—S. 55.

---

(1) See Form of Entry, p. 51. The Commissioners may permit the entries of goods, in such form and manner and on such conditions as they may direct to meet the exigencies of any case to which the general laws and regulations may not be strictly applicable. 18 & 19 Vict. cap. 96, s. 5.

*Payment of duties—Warrant for delivery.*—Upon payment of the duties due, the Collector shall sign the Entry, which shall be transmitted to the Landing Waiter and be his Warrant for the landing and delivery of such goods.—S. 56.

*Goods undervalued detained—Proceeds of sale, how to be applied.*—Officers may detain goods which appear to them to be undervalued; in which case, they shall forthwith give notice in writing to the party entering the same, and stating the value thereof, as estimated by them; either delivering such notice personally, or transmitting it by post to the address stated in the Entry,<sup>(1)</sup> and the Commissioners shall within 7 days<sup>(2)</sup> after the detention of such goods, determine either to deliver them on the Entry, or retain them for the use of the Crown; in which latter case, they shall cause the value as stated in the Entry together with 5 per cent. additional, and the duty already paid, to be paid to the party entering them, in full satisfaction for such goods; or, on application may permit such person to amend his entry at such value and on such terms as they may direct. And if such goods be retained, they may be disposed of for the benefit of the Crown; and of the profits resulting from such sale, one moiety of the surplus shall be paid to a separate fund at the disposal of the Commissioners to be distributed by them amongst such officers as they may select as most deserving; and the other moiety be carried to account as duties of Customs.—S. 57.

#### AS TO THE ENTRY OF GOODS INTENDED TO BE WAREHOUSED WITHOUT PAYMENT OF DUTY ON FIRST ENTRY THEREOF.

*Goods to be warehoused.*—Upon further entry may be delivered for home use or for exportation.—The particulars of entry shall be the same as those given on duty paid entries, so far as the same shall be applicable, with the name and description of the warehouse, and the name of the person in whose name they are to be warehoused. This entry duly signed shall be the Warrant for due warehousing of such goods. If after entry and landing, but before the goods are actually deposited in the warehouse, the importer shall duly enter the same, or any part thereof, for home use or exportation, the same may be so delivered.—S. 58 & 59.

(1) In cases in which articles shall have been undervalued, or entered under a wrong denomination, and the difference of duty shall not exceed 10*l.*, the Collector and Comptroller may permit the entry to be amended, on proof that no fraud had been intended; taking a deposit not exceeding 2*l.*, to abide the Board's decision.—G. O. 21st Nov., 1841.

(2) The question having been submitted to the Solicitor of Customs, whether Sunday should be excepted in reckoning the seven days for taking goods for undervalue; it was decided, that the intervening Sunday must be counted.—B. O. 1<sup>st</sup> Feb., 1849.

**AS TO THE ENTRY OF GOODS FREE OF DUTY.**

*Free Goods.*—The importer of goods not subject to duty, or his agent, shall pass an entry with the same particulars as are required for dutiable goods, so far as the same is applicable; which entry, so far as regards the goods, shall be a transcript of the report; describing them according to the terms upon which they are free of duty, with the value, where value is required; and such Bill, when duly signed by the Collector, shall be transmitted to the proper officer as his Warrant for delivery; and the importer, &c., within 14 days after the entry and landing, shall deliver to the officer of Customs, a full and true account thereof: Provided that at Liverpool, and with the sanction of the Commissioners, at any other port where the docks, &c., shall be under the management of the same corporate body, the owner, master or consignee shall sign and leave with the Collector of Customs, within 14 days of the final discharge of such goods, a full and accurate list, stating the quantities and distinguishing the weight and contents of any chargeable for freight by weight or measurement; with the names of the consignees; or the names of the persons paying such freight; and on failure thereof, such owner, &c. shall forfeit 20*l.*<sup>(1)</sup>—S. 60.

**AS TO THE ENTRY OF GOODS LANDED FOR EXAMINATION BY BILL OF SIGHT AND PERFECTING ENTRY THEREOF.**

*Entry by Bill of Sight, when Goods not known.*—Importers or Agents, if unable, for want of full information to make perfect entry of goods, on subscribing a declaration to that effect, may enter by Bill of Sight in the form following,<sup>(2)</sup> or to the same effect, embracing the several particulars indicated therein.—S. 61.

*Warrant for Landing. Before delivery perfect Entry to be made.*—Such entry, delivered to the Collector or Comptroller and signed by him, shall be the warrant for provisionally landing goods to be examined by the importer in presence of the officers, and the importer shall within 3 days of the landing and before delivery, make perfect entry by endorsing on the Bill of Sight such particulars as are required on making perfect entry of goods, whether for duty, warehousing, or delivery duty-free; affixing the date with his signature and place of abode: and such endorsement when duly signed shall be taken as the perfect entry.—S. 62.

*Goods not to be delivered without duty, or deposit.*—Goods

<sup>(1)</sup> For further regulations see "Goods free," in *Miscellaneous Orders*.

<sup>(2)</sup> See Form of Entry, p. 52. No deposit is to be required on bills of sight.—G.O. No. 65, 1851.

shall not be delivered until perfect entry has been made and the duties paid, unless the importer, or his agent, shall have deposited with the proper officer of the Customs a sufficient sum of money to cover the duties payable thereon; and if the sum deposited be not sufficient to cover all duties upon goods contained in any single package, no part shall be delivered until perfect entry is made, and the duties paid or deposited for the whole contents of the package.—S. 63.

*Perfect Entry to be made in 3 days or Goods taken to the Queen's Warehouse, and sold, in default of such entry, within one month.*—If perfect entry of any goods, landed, by Bill of Sight, be not made within 3 days<sup>(1)</sup> after the landing, such goods shall be taken by the officers of Customs to the Queen's Warehouse; and if the importer shall not, within one month after such landing, make perfect entry and pay the duties on such parts as can be entered for home use, together with the charges of removal and Warehouse Rent;<sup>(2)</sup> such goods shall be sold for the payment of duties and charges, (or, for exportation, if they be such as cannot be entered for home use, or be not worth the duties,) and the overplus, if any, shall be paid to the importer or proprietor, provided that when entry be made as for a full and perfect entry for goods landed by Bill of Sight, or deposited in the Queen's Warehouse, if such entry be not made in the manner required, they shall be deemed landed without entry, and be forfeited.<sup>(3)</sup>—S. 64.

#### AS TO THE ENTRY OF GOODS RE-IMPORTED AS FOREIGN, OR BY BILL OF STORE.

*Re-importation of British Goods.*—All British goods re-imported shall be taken to be and entered as foreign, unless re-imported within 10 years after the exportation, and it be proved to the satisfaction of the Commissioners of Customs, that the property in such goods has continued and still remains in the person on whose account they were exported, when they may be entered as British goods by Bill of Store<sup>(4)</sup>, excepting the following, viz.: corn, grain, meal, flour and hops—all goods for which drawback of Excise shall have been received on exportation,—unless by permission of the Commissioners and on repayment of such drawback;—also all goods for which a

<sup>(1)</sup> This period may, at the discretion of the Commissioners, be extended. 18 & 19 Vict. cap. 96, sec. 4.

<sup>(2)</sup> For Rent-charge on goods deposited in the Queen's Warehouse, see Index.

<sup>(3)</sup> The nature of Sight Entries is further treated of and fully exemplified in the "Waterside Practice."

<sup>(4)</sup> Rum, the produce of British Possessions, re-imported into this country, in the identical casks in which it was exported, may be admitted at the colonial duty, provided the usual regulations and conditions be observed.—G.O. No. 53, 1856.

Bill of Store cannot be issued in the manner directed by the said Commissioners, save remnants of British goods, with their permission.—S. 65.

#### AS TO ENTRIES GENERALLY.

*Bill of Entry in duplicate. — Invalid, unless Goods properly described.—Goods concealed forfeited.—Unlicensed Agents or unauthorized persons not to pass entries.—Agent to produce authority, if required.—Officers may take samples.*—With each entry two or more duplicates shall be delivered, in which all sums and numbers may be expressed in figures, and the number of duplicates shall be such as the Collector or Comptroller may require.<sup>(1)</sup> Importers or agents wilfully failing to comply with these regulations, so far as applicable to the goods entered by them, shall forfeit 20*l.* No entry shall be valid unless the goods are properly described therein by the denominations and with the character and circumstances according to which such goods are charged with duty, or may be imported, either for home use or to be warehoused for exportation only. If any goods be found concealed or packed to deceive the officers, in any package landed in pursuance of any entry, such package and its contents shall be forfeited, and if any goods, not duly entered, shall be taken from any ship or warehouse, the same shall be forfeited. At ports where agents for the clearance of ships, goods, or baggage shall be required to be licensed, any person not so licensed, or any duly appointed clerk to a person licensed, acting as such agent or clerk, or whether licensed or not, making entry of goods without authority, shall for every offence forfeit 20*l.*; but no such penalty shall extend to persons acting for Dock Companies, or otherwise authorised to pass entries, or to any importer, or consignee of goods, acting himself in respect thereof, or any clerk or servant employed by him, or by any such persons in copartnership. Officers of Customs may require of persons applying to transact business on account of others, a written authority, and in default of its production, refuse to transact such business. Officers of Customs may take samples<sup>(2)</sup> of goods for examination, for ascertaining the duties payable thereon, or for such other purposes as the Commissioners may deem necessary; and dispose of the same in the manner they may direct.—S. 66 to 73.

The method of taking out a Bill of Store is fully explained in the "Waterside Practice." See also "Bill of Store," in "Miscellaneous Orders."

(1) See note (1), p. 75.

(2) See "Samples," in "Miscellaneous Orders."

**AS TO THE TIME WITHIN WHICH GOODS SHALL BE ENTERED  
AND LANDED, AFTER THE ARRIVAL OF THE IMPORTING SHIP.**

*Goods not Entered within 14 days may be conveyed to Queen's Warehouse. If duties and charges be not paid within 3 Months, goods may be sold.—If within 14 days<sup>(1)</sup> after the arrival of the ship (exclusive of Sundays and holidays) the importer shall not make entry of his goods; or having entered, shall not within that time, or such further period as the Commissioners shall direct, land the same; the officers may convey such goods to the Queen's Warehouse; and whenever the cargo of any ship shall have been discharged within 14 days except only a small quantity, the officers may forthwith convey the same to the Queen's Warehouse; and also, at any time after arrival may convey any small packages of goods to remain there during the remainder of such 14 days for due entry; and, if the duties on such goods be not paid within 3 months afterwards, or within such further period as the Commissioners may direct, together with all charges, such goods may be sold, and the produce thereof applied, first, to the payment of freight and charges, next, of duties, and the overplus, if any, shall be paid to the proprietor; but if such goods be of a perishable nature, the Commissioners may forthwith direct sale, and apply the proceeds thereof. Provided that if 48 hours, or any earlier period after the Report, is specified in the bills of lading for the discharge of cargo, the importer, &c., neglect to enter and land the same within such period, the master or owner of such ship may then himself enter and land such goods.—S. 74.*

*Goods not worth the duty may be destroyed.—All goods not being of a perishable nature deposited in the Queen's warehouse, and not cleared within 3 months, and all goods of a perishable nature so deposited and not cleared forthwith, may, in case the same cannot be sold for a sum sufficient to pay the duties and charges if offered for sale for home use, or the charges if for exportation, be destroyed by direction of the Commissioners.—18 & 19 Vict., cap. 96, s. 6.*

*Combustibles not to be deposited in the Queen's Warehouse.—No goods of a combustible or inflammable nature shall be deposited in the Queen's warehouse, unless with the sanction of the Commissioners; and if such goods be landed, they may*

---

<sup>(1)</sup> After the expiration of 14 days, notice is to be sent to the owners and master of the vessel apprising them that they will be held responsible for payment of the officer's expenses; but they are not to be called upon for payment, except in cases where there may have been unnecessary delay in the delivery of cargoes.—G. O. No. 96, 1845 and No. 123, 1846.

be deposited wherever the officers may see fit, and shall then be deemed to be in the Queen's warehouse, and be dealt with after 14 days as goods of a perishable nature actually in the Queen's warehouse, unless duly cleared or warehoused ; and such goods shall be chargeable with such expenses for securing and guarding until sold, cleared, or warehoused as the Commissioners shall see fit, and the Customs' officers shall not be liable to make good any damage such goods may sustain when so deposited and dealt with as aforesaid.—18 & 19 Vict., cap. 96, s. 7.

*Goods remaining on board importing ship beyond 14 days such ship may be detained.*—Whenever any goods shall remain on board ship beyond the period of 14 days after arrival, or beyond any further period the Commissioners may allow, such ship shall be detained by the proper officer until all expenses be paid for guarding such goods beyond the prescribed periods not exceeding 5 shillings per diem ; and for removal to the Queen's Warehouse, provided they be removed.(1)—16 & 17 Vict., cap. 107, s. 75.

#### AS TO GOODS UPON WHICH ANY ABATEMENT FOR DAMAGE ON THE VOYAGE, OR BY WRECK MAY BE CLAIMED.

*Abatement of duty on Damaged Goods.—Goods Derelict and Admiralty Droits.—How damage assessed—not applicable to certain Goods.*—No claim for abatement of duty shall be allowed on account of damage unless such claim shall be made on the first examination of the goods, and in such manner as the Commissioners shall direct (1), nor unless it be proved to their satisfaction that damage was sustained after such goods had been shipped, and before the landing thereof ;

(1) *The Commissioners of Customs may in particular cases permit special entries.*—The Commissioners of Customs may permit the entries of goods in such form and manner, and on such conditions as they may direct, to meet the exigencies of any case to which the general laws and regulations may not be strictly applicable.—18 & 19 Vict., cap. 96, s. 5.

(2) In cases of claim for damage, where the duty on the proportions adjudged shall not exceed 10%, the same may be allowed by the Collector and Comptroller, by the usual certificate of damage.

And in cases where an allowance shall have been certified by the landing officers, as proper to be made for increase of quantity in goods imported, from having become mixed with salt water, or extraneous matter, during the voyage, and where the duty on the proposed allowance shall not exceed 10%, the Collector and Comptroller may direct the same to be deducted from the landing account.—G. O. 20th Nov., 1841.

When damaged goods are duty paid, the allowance is to be returned by certificate; but if warehoused, by a deduction on the warrant for home consumption.—G. O. 26th May, 1827.

and all goods, derelict, jetsam, flotsam, and wreck<sup>(1)</sup> brought, or coming, into the United Kingdom; and all droits of Admiralty sold therein, shall be subject to the same duties as goods of the like kind on importation; unless it be shown that such goods are the growth, produce, or manufacture of any place entitling them to admission at less than the foreign duty, or duty free; or that the same, if liable to duty, are entitled to abatement in respect of damage; and the damage sustained shall be assessed by the officers of Customs if competent thereto; but if not, or if doubt be entertained by the Commissioners or the Collector and Comptroller of the port of importation, they may call upon two indifferent merchants to examine and certify to what extent the goods are lessened in value by such damage; whereupon the officers<sup>(2)</sup> may make abatement not exceeding three-fourths of the duty chargeable thereon; but no allowance shall be made on cocculus indicus, nux vomica, rice, guinea grains, lemons, spirits, corn, grain, meal and flour, opium, sugar, cocoa, oranges, tea, coffee, pepper, tobacco, currants, raisins, wine and figs.—S. 76.

#### AS TO THE PRODUCTION OF CERTIFICATES OF ORIGIN.

*Goods from British Possessions abroad, the Master to deliver Certificates of Clearance and Produce.*—No goods shall be entered, as of or from a British Possession abroad, if benefit attach to the distinction, except territories subject to the government of the Presidencies of Bengal, Madras, and Bombay respectively, unless the master of the importing ship shall deliver to the Collector and Comptroller, a certificate of the due clearance of such ship from thence, containing an account of such goods. Certificates for spirits from British Possessions in America, and the Island of Mauritius, must be produced by the master of the importing ship, testifying that proof had been made that such goods were the produce of some British Possession,<sup>(3)</sup> stating the name of the place, the quantity and quality of the goods, the number and denomi-

(1) Derelict is anything forsaken or left, or wilfully cast away.

Jetsam is where a ship is wrecked and the goods are cast into the sea, and there sink and remain under water.

Flotsam is where a ship is sunk or cast away, and the goods found floating upon the sea.

Wreck signifies such goods as after shipwreck are cast upon the land by the sea, and left there with some county; for they are not wrecks so long as they remain at sea in the jurisdiction of the Admiralty.

(2) The regulations to be observed in respect to all articles found wreck or derelict in the United Kingdom will be found in the "Merchant Shipping Act." See Index.

(3) If the Certificate of produce be wanting, by application to the Board of Customs, the goods may be admitted at the low duty, on bond being given for its production hereafter.—See Declaration, No. 5, p. 58.

nation of the packages, the name of the ship in which they are laden, and of the master thereof.—S. 77 to 81.

*Goods from the Channel Islands.*<sup>(1)</sup>—Any goods the growth of the Channel Islands; and any goods manufactured therein, from materials the growth thereof, or from materials not subject to duty in the United Kingdom, or from materials upon which the duty had been paid in the United Kingdom, and upon which no drawback has subsequently been granted, may be imported without payment of duty: and such goods shall not be deemed to be included in any charge of duties imposed by any act on the importation of goods generally from parts beyond the seas, but shall be charged with any proportion of such duties as shall fairly countervail any duties of Excise payable on like goods the produce or manufacture of the part of the United Kingdom into which they may be imported, or payable upon any of the materials from which such goods are manufactured, and all goods manufactured in the said islands, from any other than the said materials, shall be taken to be foreign. Before any goods shall be entered as the produce of the said islands, if any benefit attach thereto, the master of the importing ship shall deliver to the Collector or Comptroller, a certificate that proof had been made that such goods were the produce thereof, stating the quantity and quality of the goods and the number and denomination of the packages containing them.—S. 82 & 83.

*Certificate for Wine from British Possession.*—Before wine shall be entered as being the produce of any British Possession abroad, the master of the importing ship shall deliver to the Collector or Comptroller a certificate, testifying that proof had been duly made that such wine is the produce of such possession, stating the quantity and sort of such wine, and the number and denomination of the packages.—S. 84.

#### AS TO THE UNSHIPPING, LANDING, EXAMINATION, WAREHOUSING, AND CUSTODY OF GOODS.

*Unshipping, weighing, &c. of Goods, and piling of Timber, to be done at the expense of the importer.*—The unshipping, carrying, and landing of all Goods, and bringing them to the proper place for examination, and weighing, putting them into the scales, opening, unpacking and marking, and removing to and placing them in the proper place of deposit until duly delivered, shall be performed by or at the expense of the

<sup>(1)</sup> The duties chargeable on plain British Spirits, the produce of the Channel Islands will be found at p. 182.

importer; and the importer or person entering any wood to be charged with duty by measurement shall pile or otherwise place the same in such manner as the Commissioners of Customs may deem necessary; and in all cases when the same is measured in bulk, the measurement shall be taken to the full extent of the pile, and no allowance be made by the officers on account of interstices; but battens, boards, deals, and planks, exceeding 21 feet in length may be measured by the piece, and the account taken separately.—S. 85.

*Goods removed without examination forfeited.*—If goods shall be removed previous to the examination thereof by the proper officer of Customs, unless under the care or authority of such officer, or if goods entered to be warehoused or re-warehoused, shall be carried into the warehouse, unless with the authority or under the care of such officer, the same shall be forfeited.—S. 86.

*Landing Waiter to take account, and the contents of Packages for Warehouse to be marked thereon.*—Upon the entry and landing of goods to be warehoused, or within such period as the Commissioners shall direct,<sup>(1)</sup> the officer of Customs shall take a particular account thereof; and shall cause the contents to be marked on each package, and enter in a book prepared for that purpose, containing the name of the import ship, and of the person in whose name they are entered, the marks, numbers, and contents of each such package, the description of the goods, and the warehouse in which they shall be deposited; and when so deposited, he shall certify that the entry and warehousing is complete, and such goods shall from that time be considered goods warehoused.—S. 87.

*Goods to be entered and duties paid according to Landing Account.*—The account of goods so taken shall be the account upon which the duties payable shall be ascertained, when they shall come to be delivered, and the same shall be entered, and the full duties be paid according to the quantity taken in such account, without any abatement for deficiency, except as herein-after provided.<sup>(2)</sup>—S. 88.

*Warehoused goods to be deposited in original Packages, and goods altered or removed without sanction of Officers forfeited.*—All goods warehoused shall be deposited in the packages in which they were imported, except such goods as are permitted

<sup>(1)</sup> As Tobacco cannot be sampled in warm weather without injury to the article, the weighing thereof in certain cases may be deferred.—B.M. 24th Sept., 1846.

<sup>(2)</sup> See s. 110 & 112, p. 83-84.

to be skipped<sup>(1)</sup> on the quay, or bulked, sorted, lotted or packed in the warehouse after landing; in which case they shall be deposited in the packages in which they shall be when the account is taken by the officer; and if not so deposited, or if any alteration shall afterwards be made in them, or in the packing in the warehouse, or if they be removed without the presence or sanction of the officers, except for delivery under the proper warrant, they shall be forfeited.—S. 89.

*Commissioners may allow Goods to be bulked, sorted, packed, &c.*—The Commissioners of Customs may direct what goods may be skipped on the quay, bulked, sorted, &c., and determine in respect of what goods the account may be taken in warehouse, and within what time after the landing, and on such conditions as they may deem necessary.—S. 90.

*Warehouse-keeper neglecting to stow Goods properly or to produce Goods when required, to forfeit 5l.*—Any occupier of a warehouse neglecting to stow the goods so that easy access may be had to every package and parcel, shall for every such neglect forfeit 5l.; or not producing to any officer of Customs on his request any goods in such warehouse which shall not have been duly cleared and delivered therefrom, shall for every neglect forfeit the sum of 5l. in respect of every package not so produced, besides the duties due thereon.—S. 91 & 92.

*Goods not duly warehoused fraudulently concealed or removed forfeited.*—If any goods entered to be warehoused be not duly warehoused, or being duly warehoused shall be fraudulently concealed in or removed from the warehouse, or abstracted from any package, or transferred from one package to another or otherwise, for the purpose of illegal removal or concealment, they shall be forfeited.—S. 93.

*Importer or proprietor clandestinely gaining access to Goods to forfeit 100l.*—If the importer or proprietor of any goods warehoused, or any person in his employ, shall clandestinely open the warehouse, or, except in the presence of the proper officer of Customs acting in the execution of his duty, gain access to the goods, such importer or proprietor shall for every such offence forfeit 100l.—S. 94.

*Goods taken out of Warehouse without entry, duty to be paid by Warehouse-keeper, and persons taking out or destroying goods in Warehouse guilty of a misdemeanor—Importer, &c. defrauded by Officers, to be indemnified—Goods damaged by fire, &c., importer not entitled to compensation.*—If goods be

---

(1) *The temporary transference of goods from one package to another for taring purposes, or, if necessary, for repairing the package.* See "Hume's Laws of the Customs," note 3, p. 141.

taken out of warehouse without due entry, the occupier shall pay the proper duties thereon; and every person so taking out goods without payment of duty or who shall aid, or be concerned therein, and every person who shall wilfully destroy or embezzle goods duly warehoused, shall be deemed guilty of a misdemeanor, but if he be an officer of Customs or Inland Revenue not acting in the execution of his duty, and be prosecuted to conviction by the importer, consignee or proprietor, no duty shall be payable, and the damage occasioned shall, with the sanction of the Treasury, be repaid by the Customs, but no compensation shall be made by reason of damage occasioned to goods in the warehouse, by fire or other inevitable accident.—S. 95 & 96.

*Goods lost or destroyed in Warehouse, Commissioners may remit duties on.*—If any goods warehoused, or entered to be warehoused, or entered to be delivered from the warehouse, shall be lost or destroyed by unavoidable accident, either on shipboard, in landing, in receiving into the warehouse, or in the warehouse, the Commissioners may remit or return the duties due thereon.—S. 97.

#### AS TO THE REMOVAL OF WAREHOUSED GOODS.

*Regulations for removal of Goods from one Warehousing Port to another; or from one Warehouse to another.(1)*—Goods warehoused at any port in the United Kingdom may be removed by sea or inland carriage to any other port, in which the like kind of goods may be warehoused, on importation, to be re-warehoused, and again, as often as may be required, at any other such port, to be there re-warehoused, or, with the permission of the proper officers of Customs, from any warehouse in any port to any other warehouse in the same port, under such regulations as the Commissioners may direct, on delivery to the proper officer of a request note, stating the particulars of the goods to be removed, the name of the port, or of the warehouse if in the same port, to which the same are intended to be removed.—S. 98.

*Officers at Port of removal to transmit account to Officers at Port of destination, and remover to give bond either at Port of removal or Port of destination.—General Bond may be given, and how to be discharged.*—On delivery of goods for removal, an account, containing the particulars, shall be transmitted by the officers of the port of removal to those of the port of destination, and the person requiring the removal shall enter into bond, with one sufficient surety, in a sum

---

(1) *Regulations affecting "Goods removed under Bond" will be found in the "Miscellaneous Orders."*

equal at least to the duty chargeable on such goods, for the due arrival and re-warehousing thereof, within such time as the Commissioners may direct; such bond to be taken either at the port of removal or of destination, as shall best suit the convenience of the parties interested; and if such bond shall have been given at the intended port of destination, a certificate thereof shall, at the time of the entering of such goods, be produced to the officer of the port of removal; and such bond shall not be discharged unless the goods shall have been produced and duly re-warehoused at the port of destination within the time allowed,<sup>(1)</sup> or shall have been satisfactorily accounted for, nor until the duties due upon any deficiency shall have been paid; but any remover may enter into general bond<sup>(2)</sup> with such sureties, in such amount, and under such conditions as the Commissioners may approve.—S. 99 and 100.

*Goods on arrival at Port of destination, after formal re-warehousing, may be entered for exportation, or home use on payment of Duties.*—If upon the arrival of goods so removed, the parties shall be desirous to export them forthwith, or to pay duty thereon for home use, without actually lodging the same in the warehouse for which they have been entered and examined to be re-warehoused; the officers may permit the same to be entered and shipped for exportation, or to be delivered for home use, upon payment of the duties, as if such goods had been actually warehoused, and all goods so exported, or for which the duties have been so paid, shall be deemed to have been duly cleared from the warehouse.—S. 101.

*Goods warehoused, not cleared for home use or exportation within five years, must be re-warehoused; Duties on deficiencies and expense of examination to be paid down.*—All warehoused goods shall be cleared either for home use or exportation at the expiration of five years from the date of warehousing; or within such further period as the Treasury shall direct; unless the owner or proprietor of such goods be desirous of re-warehousing them, in which case they shall be examined by the proper officers, and the duties due upon any deficiency, subject to such allowances as are by law permitted in respect thereof, together with the necessary expense attendant thereon shall be paid, and the quantity so found shall be re-warehoused in the name of the then owner in the same manner as on first importation.—S. 103.

<sup>(1)</sup> See note, p. 80.

<sup>(2)</sup> See "List of Customs' Bonds and Stamp Duties thereon."

*Such Goods not cleared or re-warehoused, to be sold ; and how proceeds of sale to be applied. Also, Goods not worth the duty may be exported or destroyed.—If any warehoused goods shall not be duly cleared, exported, or re-warehoused, and the duties due on the deficiencies shall not be paid down at the expiration of 5 years from the previous entry and warehousing, or within such further period as shall be directed, the same, if worth the duty, after one month's notice to the warehouse-keeper, shall be sold either for home use or exportation, and the proceeds thereof be applied to the payment of the duties, warehouse rent, and charges ; and the surplus, if any, be paid to the owner, if known, but if he cannot be found, the surplus shall be carried to the Crown's account to abide the claim of such party on his appearing and making it good ; and if such goods be not worth the duty, then, after one month's notice, the same may be exported or destroyed, as the Commissioners shall see fit ; and the duties due upon any deficiency not allowed by law shall be paid by the proprietor of the warehouse.—S. 104.*

*Goods in Warehouse may be sorted, repacked, &c., in original or other legal sized packages and damaged parts destroyed.—Wine or spirits be bottled for exportation.—Brandy mixed with wine, and casks of wine or Spirits filled up, racked off, or mixed.—Samples taken, &c.—After notice given by the respective importers, it shall be lawful in the warehouse to sort, separate, pack, and repack goods<sup>(1)</sup>, and to make such alterations therein as may be necessary, provided that such goods be repacked in the packages in which they were imported, or in such other packages as the Commissioners shall permit, and also to draw off wine or spirits into reputed quart or pint bottles for exportation only<sup>(2)</sup>; and to draw off and mix brandy with wine, not exceeding the proportion of 10 gallons of brandy to 100 gallons of wine ; and also to fill up casks of wine or spirits from any other casks of the same in the same warehouse ; and also to rack off wine from the lees, and mix wines of the same sort, erasing from the cask all import brands, unless the whole of the wines so mixed be of the same brand ; and also to take such samples as may be allowed by the Commissioners with or without entry, and with or without payment of duty, except as they may become pay-*

<sup>(1)</sup> *The practice of repacking is fully set forth under the head "Repacking Regulations" in "Miscellaneous Orders."*

<sup>(2)</sup> *Perfumed spirits may be bottled in bond for exportation, in bottles containing not less than one gill.—G.O. No. 18, 1854.*

*Wines and Spirits intended as medical comforts on board emigrant ships, may be drawn off in bond, into imperial pint or quart bottles.—B.M. 14th January, 1856, and 8th June, 1857.*

able on a deficiency of original quantity; and the duty on the surplus, if any, of such goods as may be delivered for home use shall be immediately paid, and such surplus delivered for home use.—S. 106.

*Foreign import, or duty-paid Packages only to be used in re-packing.*—No foreign packages or materials whatsoever shall be used in the repacking of goods, except such as shall have been used in the importation of warehoused goods, unless the full duties thereon shall have been first paid.—S. 106.

*Goods in Warehouse may be taken out, with security for duties.*—The Commissioners of Customs may permit any goods to be taken out of the warehouse without payment of duty, for such purpose or for such period as to them may appear expedient, (<sup>1</sup>) and in such quantities, and under such regulations and restrictions, and with such security by bond for the due return thereof or the payment of the duties as they may direct.—S. 107.

*Entry for Home Consumption and Exportation.*—No warehoused goods shall be delivered from the warehouse, (<sup>1</sup>) except upon due entry for exportation, or, upon due entry and payment of the full duties for home use, except goods delivered to the searchers to be shipped as stores.—S. 109.

*Persons entering warehoused Goods for home use to make entry, and pay Duties according to landing account, except on certain Goods, then on quantities delivered.*—Upon the entry of goods to be cleared from the warehouse for home use, the person entering the same shall deliver a bill of entry, and duplicates thereof, and shall pay down the full duties thereon, not being less in amount than according to the quantity taken by the officer on the first entry, except as to tobacco, wine, spirits, figs, currants, raisins and sugar, the duties whereon, when cleared from the warehouse for home use, shall be charged upon the quantity ascertained at the time of actual delivery thereof, unless there is reasonable ground to suppose that any portion of the deficiency has been caused by illegal means, in which case, the proper officer of Customs shall make such allowance only for loss as he may consider fairly to have arisen from natural causes.—S. 110.

*Value of Goods (for allowance on deficiencies) to be esti-*

(<sup>1</sup>) Barege Shawls may be taken out of bond upon security being given to return the same within two months. An account of the lengths, qualities, and descriptions of the shawls being taken before removal, in a book to be kept at each station, for the purpose of identifying the goods as far as practicable when examined on return.—B.M. 14th Feb., 1858.

Straw hats and plaiting may be taken out of bond for the purpose of being made merchantable under the conditions specified in B. M. 10th July, 1857.

---

*mated by Officers at the market price.*—When any deficiency occurs in goods chargeable to pay duty according to value, the value thereof shall be estimated as nearly as conveniently may be by the officers of Customs according to the market price of the like sort of goods.—S. 111.

*Deficiencies in Goods for Exportation not to be charged unless fraudulent.*—No duty shall be charged in respect of any deficiency in goods entered and cleared from the warehouse for exportation, unless the officers of Customs have reasonable ground to suppose that such deficiency, or part thereof, has arisen from illegal abstraction.—S. 112.

*Entries for Wood Goods restricted.*—No entry for home consumption from and after the passing of this Act shall be received for any wood goods in bond for less quantity at one time than 5 loads, unless the same be delivered by tale, in which case the entry may be passed for any quantity not less than 240 pieces ; and no less quantity shall be delivered in virtue of any such entry at one time than one load, or than 90 pieces if delivered by tale.—S. 113.

---

A LIST OF  
WAREHOUSING PORTS, SUB-PORTS & CREEKS  
OF THE  
UNITED KINGDOM,

TO WHICH WAREHOUSING PRIVILEGES HAVE BEEN GRANTED,  
DISTINGUISHING THOSE PORTS AT WHICH PREMISES  
HAVE NOT YET BEEN APPROVED.

**NOTE.**—*All Goods, except Tobacco and European Silks, may be imported into any Port; but as Tea, if bonded, is required to be deposited in a separate warehouse, or separate part of a warehouse, specially set apart for that purpose, its importation is practically confined to London and such of the larger Outports as possess the requisite places of deposit; whence it may be removed to any other warehousing port and then deposited in a general warehouse.*

**ENGLAND.**

---

ABERYSTWITH .....	Goods for Ships' Stores only, removed from some other Port.
ABUNDEL .....	All Goods, except Tobacco and European Silks. ( <i>No premises, except for Wood.</i> )
— Littlehampton ...	Wood Goods.
BARNSTAPLE .....	All Goods, except Tobacco and European Silks.* ( <i>No premises for Wood.</i> )
BERWICK .....	All Goods, except Tobacco and European Silks;
BIDEFORD .....	{ Tobacco under bond for home use or for stores.*
BOSTON .....	
— Spalding .....	Wood Goods.
BRIDGEWATER .....	All Goods, except Tobacco and European Silks.*
BRIDPORT .....	All Goods, except Tobacco and European Silks. ( <i>No premises, except for Wines and Spirits.</i> )
BRISTOL .....	All Goods, except European Silks.
CARDIFF .....	All Goods, except Tobacco and European Silks; Tobacco under bond for ships' stores only.*

---

\* No separate premises for Tea.

WAREHOUSING PORTS in England, continued:	
CARDIGAN .....	Goods for ships' stores only, removed from some other Port.
CARLISLE .....	Wood Goods direct. All Goods, including Tobacco, removed for home use, and also Tobacco for stores. ( <i>No premises for Wood</i> ).
CAERNARVON .....	All Goods, except Tobacco and European Silks; Tobacco under bond for home use or stores.* ( <i>No premises for Wood</i> ).
CHEPSTOW .....	Wood Goods, Wines, Spirits and Tallow.
CHESTER .....	All Goods, except Tobacco and European Silks; Tobacco under bond for home use only.* ( <i>No general warehouse</i> .)
COLCHESTER .....	Wood Goods, Wines and Spirits direct, and dry Goods, except Tobacco removed under bond.
COWES.....	All Goods, except European Silks.* ( <i>No premises for Wood</i> .)
DAWNTMOUTH .....	All Goods, except Tobacco and European Silks.* ( <i>No premises for Wood</i> ).
DEAL .....	Tea, Coffee, Sugar, Tobacco, Wines and Spirits under bond for home use or stores. ( <i>No general Warehouse</i> ).
DOUGLAS.....	Spirits and Tobacco.
DOVER .....	All Goods, (including Silks from Calais and Boulogne,) except Tobacco.*
EXETER .....	All Goods, except Tobacco and European Silks; Tobacco under bond for home use.* ( <i>No premises for Wood</i> .)
— Topsham .....	Fruit and other Dry Goods. ( <i>No premises</i> .)
FALMOUTH .....	All Goods, except European Silks.* ( <i>No premises for Wood</i> .)
FAVERSHAM .....	Wood Goods, Wines and Spirits.
— WHITSTABLE ...	Wood Goods. ( <i>No premises</i> ).
FLEETWOOD .....	All Goods, except European Silks.
FOLKSTONE .....	All Goods, including Silks from Calais and Boulogne, except Tobacco.* ( <i>No premises for Wood</i> ).
FOWEY .....	All Goods, except Tobacco and European Silks; Tobacco under bond for home use or for stores.* ( <i>No premises for Wood, at Fowey and Gainsborough</i> .)
GAINSBOROUGH ...	
GLoucester .....	
GOOLE.....	All Goods, except Tobacco and European Silks; Tobacco under bond for home use only.*

\* No separate premises for Tea.

## WAREHOUSING PORTS in England, continued :

GRIMSBY.....All Goods, except Tobacco and European Silks ; Tobacco under bond for home use or for stores.\*

HARTLEPOOL.....All Goods, except European Silks.\*

HWARWICH.....All Goods, except Tobacco and European Silks ; Tobacco under bond for home use, or for stores.

HULL.....All Goods.\*

IPEWICH.....All Goods, except Tobacco and European Silks ; Tobacco under bond.\* (*Premises for Wines, Spirits, Wood; and Goods as ships' stores.*)

LANCASTER.....All Goods, except European Silks.\* (*No premises for Wood.*)

LIVERPOOL.....All Goods.

—Runcorn.....Wood Goods.

LLANELLY.....Tea, Coffee, Sugar, Tobacco, Wines, and Spirits under bond for home use or as stores.—G.O. No. 31, 1858.

LONDON.....All Goods.

LOWESTOFT.....All Goods, except Tobacco and European Silks ; Tobacco under bond for home use, or for stores.\*

LYME.....Wood Goods, Wines, Spirits, Tallow, Tea, and Coffee.†

—Aixmouth .....Wood Goods.

LYNN.....All Goods, except Tobacco and European Silks ; Tobacco under bond for home use, or for stores.\*

MALDON.....Wood Goods.

MANCHESTER.....All Goods for home use under bond.

MARYPORT.....{ All Goods, except Tobacco and European Silks ; and Tobacco under bond for home use, or for stores.\* (*No premises for Wood.*)

MILFORD.....{ All Goods, except Tobacco and European Silks ; and Tobacco under bond for home use, or for stores.\* (*No premises for Wood.*)

NEWCASTLE.....All Goods, except European Silks.\*

NEWHAVEN.....All Goods (including Silks from Dieppe), except Tobacco.\*

NEWPORT (Mon.) ...All Goods, except Tobacco and European Silks ; Tobacco under bond for home use, or for stores.\*

PENZANCE.....All Goods, except Tobacco and European Silks ; Tobacco under bond, for stores only.\* (*No premises for Wood.*)

\* *No separate premises for Tea.*

† G. O. No. 119, 1857.

## WAREHOUSING PORTS in England, continued:

PLYMOUTH .....	All Goods, except European Silks.*
— Devonport .....	Almonds, Butter, Cheese, Cocoa, Currants, Raisins, Sugar, Molasses, Tallow and Wood direct; Wines, Spirits, Coffee, Tea, Spices, and Tobacco under bond for home use, or stores.* ( <i>No premises for Wood.</i> )
POOLE .....	All Goods, except Tobacco and European Silks; Tobacco under bond for home use, or for stores.*
PORTSMOUTH .....	All Goods, except European Silks.*
PRESTON .....	All Goods, except European Silks. ( <i>No premises for Wood.</i> )
RAMSGATE.....	All Goods, except Tobacco and European Silks.*
— Sandwich .....	Wood Goods.
— Margate.....	Wines and Spirits. ( <i>No premises.</i> )
ROCHESTER.....	All Goods, except Tobacco and European Silks; Tobacco under bond for home use, or for stores.*
RYE.....	Wood, Wines, and Spirits. ( <i>No premises.</i> )
SCARBOROUGH.....	All Goods, except Tobacco and European Silks; Tobacco under bond for home use, or for stores.* ( <i>No premises for Wood.</i> )
SHIELDS .....	{ All Goods, except Tobacco and European Silks; Tobacco under bond for home use, or for stores.* ( <i>No premises for Wood.</i> )
SHOREHAM.....	All Goods, except Tobacco and European Silks.*
SOUTHAMPTON.....	All Goods.*
STOCKTON .....	{ All Goods, except Tobacco and European Silks; Tobacco under bond for home use, or for stores.* ( <i>No separate premises for Wood at Sunderland.</i> )
SUNDERLAND .....	
SWANSEA.....	All Goods, except European Silks.*
TEIGNMOUTH .....	All Goods, except Tobacco and European Silks; Tobacco under bond for home use or stores.* ( <i>No premises for Wood.</i> )
— Torquay .....	Wood Goods. ( <i>No premises.</i> )
TRUEBO.....	All Goods, except Tobacco and European Silks.* ( <i>No premises for Wood.</i> )
WEYMOUTH .....	{ All Goods, except Tobacco and European Silks; and Tobacco under bond for home use or for stores.* ( <i>No premises for Wood.</i> )
WHITEBY .....	{

\* No separate premises for Tea.

## WAREHOUSING PORTS in England, continued:

WHITEHAVEN .....	All Goods, except European Silks. <i>(No premises for Wood.)</i>
WISBEACH .....	Wood Goods.
—Sutton Wash.....	Wood Goods.
WOODBRIDGE.....	Wood Goods, Wines and Spirits.
WORKINGTON .....	All Goods, except Tobacco and European Silks ; Tobacco under bond, for home use or stores.* <i>(No premises for Wood.)</i>
YARMOUTH.....	All Goods, except Tobacco and European Silks ; Tobacco under bond, for home use or for stores.*

## SCOTLAND.

ABERDEEN .....	All Goods, except European Silks.* <i>(No premises for Wood.)</i>
ALLOA.....	All Goods, except Tobacco and European Silks ; Tobacco under bond, for home use or for stores.*
— Stirling .....	Wood Goods. <i>(No premises.)</i>
ABROATH .....	All Goods, except Tobacco and European Silks ; Tobacco under bond, for home use or stores.*
AYR.....	All Goods, except Tobacco and European Silks ; Tobacco under bond, for home use or stores.* <i>(No premises for Wood.)</i>
BANFF.....	All Goods, except Tobacco and European Silks ; Tobacco under bond, for home use only.* <i>(No premises for Wood.)</i>
BORROWSTONESS.....	Wood Goods.
DUMFRIES .....	Wood, Wines and Spirits direct ; and all Goods (except Tobacco), under bond. <i>(No premises for Wood.)</i>
DUNDEE .....	All Goods, except Tobacco and European Silks ; Tobacco under bond, for home use or for stores.
—Ferry Port.....	Wood Goods
GLASGOW.....	All Goods, except European Silks. <i>(No premises for Wood.)</i>
GRANGEMOUTH .....	All Goods, except Tobacco and European Silks ; Tobacco under bond, for ships' stores only.*

\* No separate premises for Tea.

WAREHOUSING PORTS in Scotland, continued :	
GREENOCK .....	All Goods, except European Silks.*
INVERNESS .....	Wood Goods direct ; Wines and Spirits, and all dry goods (except Tobacco), under bond for home use.
KIRKCALDY.....	All Goods, except Tobacco and European Silks ; Tobacco under bond, for home use or for stores.*
LEITH .....	All Goods.
— Fisherrow .....	Wood Goods.
MONTROSE.....	All Goods, except Tobacco and European Silks ; Tobacco under bond, for home use or for stores.*
PERTH.....	All Goods, except European Silks ; To- bacco under bond for home use or for stores.*
— Newburgh.....	Wood Goods.
PETERHEAD .....	Wood Goods direct ; and all Goods under bond, for home use or for stores. ( <i>No premises for Wood.</i> )
PORT GLASGOW .....	All Goods, except European Silks.*
TROON.....	Wood Goods. (Port of Irvine.)
WICK .....	All Goods, except Tobacco and European Silks ; Tobacco under bond, for home use or stores.* ( <i>No premises for Wood.</i> )

### IRELAND.

BALLINA .....	All Goods, except Tobacco and European Silks ; Tobacco under bond, for home use or stores. ( <i>No premises for Wood.</i> )
BELFAST.....	All Goods, except European Silks. ( <i>No premises for Wood.</i> )
COLEBRAINE.....	All Goods, except Tobacco and European Silks.*
CORK .....	All Goods except European Silks. ( <i>No premises for Wood.</i> )
— Youghal .....	All Goods, except Tobacco and European Silks ; Tobacco under bond, for home use or stores.* ( <i>No premises for Wood.</i> )
DROGHEDA .....	All Goods except European Silks.* <i>No premises for Wood.</i>

\* No separate premises for Tea.

## WAREHOUSING PORTS in Ireland, continued :

DUBLIN .....	All Goods.
DUNDALK .....	All Goods, except Tobacco and European Silks ; Tobacco under bond, for home use or for stores.*
GALWAY .....	{ All Goods, except European Silks.* ( <i>No premises for Wood at Limerick.</i> )
LIMERICK .....	{ <i>premises for Wood at Limerick.</i> )
LONDONDERRY ...	
NEW ROSS .....	All goods, except Tobacco and European Silks ; Tobacco under bond for home use or for stores.*
NEWRY .....	All Goods, except European Silks.*
SKIBBEREEN .....	All Goods, except Tobacco and European Silks ; Tobacco under bond for home use or for stores.* ( <i>No premises for Wood.</i> )
SLIGO .....	All Goods, except European Silks.*
— Donegal.....	Wood Goods.
— Ballyshannon ...	Wood Goods, Wine and Spirits.
TRALEE .....	Biscuit direct; and all Goods removed under bond, including Tobacco for home use only.
WATERFORD .....	All Goods, except European Silks.
WESTPORT .....	All Goods, except Tobacco and European Silks ; Tobacco under bond for home use or stores.* ( <i>No premises for Wood.</i> )
WEXFORD .....	All Goods, except European Silks.* ( <i>No premises for Wood.</i> )

---

\* No separate premises for Tea.

---

**LANDING AND WAREHOUSING PRIVILEGES  
OF THE  
DOCKS, LEGAL QUAYS,  
AND UP-TOWN WAREHOUSES  
IN  
THE PORT OF LONDON.**

**Docks.**

<b>EAST AND WEST INDIA .....</b> <b>LONDON .....</b> <b>ST. KATHARINE'S VICTORIA .....</b>	}	The Quays and Wharves of these several Docks are deemed to be Legal Quays, &c., for the landing, &c. of all goods, wares, and merchandize whatsoever ; and the warehouses have been approved from time to time for the deposit of every kind of goods.
--	---	--

<b>COMMERCIAL AND SURREY CANAL ...</b>	}	These Docks have not been recognised as Legal Quays, nor are the several Companies empowered to land or load goods without the sufferance of the Commissioners of Customs. See <i>Sufferance Wharves, Class (C)</i> p. 96.
--	---	--

**LEGAL QUAY WAREHOUSES.**

<b>BELL'S (Fresh (Wharf) .....</b> <b>BOTOLPH WHARF</b> <b>BREWER'S QUAY</b> <b>CHESTER'S QUAY</b> <b>COX'S QUAY .....</b> <b>CUSTOM HOUSE QUAY .....</b> <b>FRESH WHARF ...</b> <b>GALLEY QUAY ...</b> <b>HAMMOND'S QUAY</b> <b>NICHOLSON'S WHARF .....</b>	}	All goods, except Segars, Snuff, Tea, and Tobacco. At Galley Quay, Tea imported from Europe, or removed under Bond.

## UP-TOWN WAREHOUSES.

AYLWIN's, Lower }  
 Thames-street }  
 LINGHAM's, Lower } All Goods except  
 Thames-street<sup>(1)</sup>)

Agates set, almond paste, beads, cards playing, cassia linea, cinnamon, clocks, cloves, corks ready made, coffee, dice, essences, extracts, feathers dressed, flowers artificial, ginger preserved, grains guinea, grains paradise, hats and bonnets, jewels set, lace of all sorts, mace, musical boxes, nutmegs, oil chemical, essential or perfumed, opium, paper, pepper, plate of gold and silver, plattng of straw, &c., powder hair, quinine, silk manufactures of all descriptions, spirits and strong waters of all sorts, segars, snuff, sugar, succades and confectionery, tea, tobacco, watches, water Cologne, wines, yarn worsted, all goods warehoused for exportation only, and all manufactured goods paying duty at value.

GLOBE YARD, }  
 Lower Thames- } All Goods except  
 street .....

Cards playing, clocks unless American, coffee, dice, feathers dressed, flowers artificial, hats and bonnets unless of straw, jewels set, lace, musical boxes, plate of gold and silver, quinine, silk manufactures of all descriptions, segars, snuff, spirits in casks, sugar candy, sugar candy refined, tea, tobacco, watches of gold, wine in casks.

SMITH's, Cross- }  
 Lane ..... } All Goods except

Agates set, cards playing, clocks, cloves, coffee, dice, essences, extracts, feathers dressed, flowers artificial, hats and bonnets, jewels set, lace of all sorts, mace, musical boxes, nutmegs, pepper, plate of gold and silver, quinine, silk manufactures of all descriptions, spirits and strong waters of all sorts, segars, snuff, sugar, tea, tobacco, watches, water Cologne, wines, yarn worsted, all goods warehoused for exportation only, and all manufactured goods paying duty at value.

ADAMS'. Pudding- } Almonds, oranges, lemons, and green  
 lane & Thames- } fruit generally, nuts, onions, and pine  
 street ..... } apples.

ALLNUTT's VAULTS } Wines and spirits.  
 50, Mark-lane...

BABEE's VAULTS, } Wines and spirits.  
 Savage-gardens }

(1) At Lingham's, also Wines and Spirits.

CITY VAULTS, 47, Mark-lane	Wines and spirits.
COOPER'S ROW, Crutched Friars	All goods except segars, snuff, and tobacco.
EAST AND WEST INDIA DOCK COMPANY's, Bil- liter-street, &c.	All goods imported from places within the limits of the East India Company's Charter, except Wines, Spirits, and Tobacco. Also essential oils otherwise imported.
At Fenchurh- street .....	Mace and nutmegs from the West Indies.
HALL'S VAULT, George-street, Tower-hill.....	Wines and spirits.
HUDSON'S BAY. Fenchurch-st....	Approved for examination of Goods imported by Hudson's Bay Company, which may have been landed by sight entry.
KEELING AND HUNT'S, Pud- ding-lane and Botolph-lane ...	Almonds, oranges, lemons, grapes, green fruit generally, nuts, onions, pine apples, and walnuts.
KNILL'S, Pudding- lane & Botolph- lane .....	Almonds, oranges, lemons, grapes, green fruit generally, and nuts.
Royal Exchange VAULTS, Corn- hill .....	Wines and spirits.
ST. KATHERINE DOCK COMPA- NY'S, Cutler-st.	All Goods imported from places within the limits of the East India Company's Charter, except wines, spirits, and tobacco.
THAMES-STREET BONDED VAULTS, Lower Thames- street .....	Wines and spirits.
WRIGHT'S VAULTS 17, Gracechurch- street ...	Wines and spirits.

S U F F E R A N C E W H A R V E S  
 IN THE PORT OF LONDON,  
 WITH THEIR PRIVILEGES.

---

## CLASS A.

*Goods allowed to be landed and warehoused.*

Beal's (?)	Gun & Shot	Miller's (?)	Springall's (?)
Butler's	& Griffin's	Pickle Herring	Steel Yard (?)
Cottons & Depot (?)	Hay's (?)	Upper	Topping's (?)
Dublin (?)	Hibernia New (?)	Pickle Herring	Willson's
Davis'	Mark Brown's (?)	Lower	
Fenning's (?)	Meriton's	Red Lion (?)	

All goods except silk goods, spirits, tea, tobacco of all sorts, wines, and goods entered for exportation only.

## CLASS B.

*Goods allowed to be landed and warehoused.*

Chamberlain's (?)	Freeman's	Lucas & Spencer
Cole's, Upper	Hibernia	Scott's
Cole's, Lower	Hartley's	South Devon (?)
Fishmonger's Hall	Irongate	Symon's (-)

All goods except agates, ale and beer, almonds, (not bitter), baskets, beads, beer (spruce), books, boxes, brass manufactures, brocade of gold and silver, bronze manufactures, caoutchouc manufactures, capers, cards playing, cassia lignea, cattle, chicory roasted, chicory ground, china ware, chocolate, cinnamon, clocks, cloves, coffee, comfits, confectionery, copper manufactures, coral negligées, corks ready made, corks squared for rounding, cotton manufactures, currants, daguerreotype plates, dates, dice, earthenware, embroidery, extracts of all sorts, essence of spruce,

(1) Also tea, wines, spirits, and British spirits for exportation.

(2) Tea ; Goods in bond subject to a drawback, may be shipped to Russia.

(3) Also British spirits for exportation.

(4) Also wines and spirits.

(5) Also tea.

(6) Wines and spirits for removal to up-town warehouses.

(7) All goods except tobacco, and British spirits for exportation.

(8) All goods, except tobacco.

(9) Same privileges as Cotton's.

(10) Also currants. (11) No warehousing privileges.

(12) Also sugar, dried fruits, and hops.

feathers dressed, figs, fig cake, flowers artificial, ginger, glass, flint cut, glass, fancy ornamental, grains guinea and paradise, gutta percha manufactures, hair manufactures, hair, articles of, hats and bonnets, hops, iron and steel, fancy ornamental articles of, japanned or lacquered ware, jewels set, lace and articles thereof, leather manufactures all sorts, leather gloves, linen manufactures, linen and cotton manufactures, liquorice powder paste and juice, lucifers, mace, marmalade, mill boards, morphine and its salts, musical instruments, nutmegs, oils, chemical, essential, or perfumed, oil cloth, opium, oranges and lemons, paper of all sorts, pasteboard, pepper of all sorts, percussion caps, perfumery, pimento, plate of gold and silver, plating and other manufactures of straw, &c., for making hats or bonnets, cordonet and willow squares, plums, French or preserved, pomatum, powder hair, ditto perfumed, prints and drawings, prunes, quinine, sulphate of, raisins, salicine, sauces, silk raw, thrown, or waste, manufactures of silk, spa ware, spirits, succades, sugar, tea, tinfoil, manufactures of tin, tobacco of all sorts, toys, turnery, varnish, washing balls, watches, water Cologne, wine, woollen manufactures, yarn except cable, goods manufactured and unenumerated, and goods entered for exportation only.

## CLASS C.

[THE WHARVES MARKED (W) HAVE WAREHOUSING PRIVILEGES.]

*Goods allowed to be landed.*

Atkins's	Davis', lower	Hubbard's	Price's
Brandram's, upper	Downes' (1)	Mangle's	Reed's
Brandram's, lower	Farrands	Mesnard's (W)	Surrey Canal
Brunswick (1)	Hagen's'	Mill	(W) (2)
Caron	Harrison's	Pearson's (W)	Union
Commercial	Hore's (W) (1)	Platform (W)	Watson's (W)
Docks (W) (2)	Horse Shoe	Powell's	

Brushes, paint, cheese, mineral water, Palmetto thatch manufactures, quassia, specimens of natural history, tallow, and such low duty and free goods as may be examined and delivered by the officers of the waterguard, except cattle, unless when specified.

## CLASS D.

*Goods allowed to be landed.*

Broken (W)	Corder's (3)	King & Queen's (2)
Brown & Young's	Dudin's (4)	Lyon's
Coventry & Shep- pard's	Fountain Stairs	Landell's
	Garford's (6)	Newell's

## Flour and meal.

(1) Cattle, at Brunswick, Downe's, and Hore's wharves. Raw fruit, at Brunswick and Hore's wharves.

(2) Timber and all wood goods, at Commercial Docks, and Grand Surrey Canal.

(3) Also seeds for expressing oil therefrom, and oil-seed cake in bulk and packages.

(4) Also oil-cake, guano, bones and manures.

(5) Also oil-seeds.

## CLASS E.

*Goods allowed to be landed.*

Aberdeen . . . .	Cattle and such free goods as are allowed to be examined by the water-guard; also raw fruit, apples, eggs and butter in cases, on duty paid entries.
Barnard's . . . .	Timber and wood goods.
Bethell's . . . .	Railway sleepers for creosoting.
Brown's . . . .	Cattle.
Bull Head . . . .	Guano, manure, and oil-seed cake.
Burt's . . . .	Timber and wood goods.
Caen . . . .	Stone.
Chapman's Rice Mills . . . .	Rice.
Canada . . . .	Wood Goods.
Dyers' Hall . . . .	Iron, steel, and mats.
Durrand's . . . .	Stone in blocks, and timber for creosoting, and iron.
Free Trade and Uni- } Such free and low duty goods as may be ex- versal Steam . . . . } amined by the waterguard, cattle excepted.	
Freeman's . . . .	Stone.
Granite . . . .	Stone.
Hudson's . . . .	Free goods in bulk.
Landell's . . . .	Low duty and free goods allowed to be delivered by the waterguard.
Matthew's . . . .	Corn and such free goods as may be examined by the waterguard.
Patent Fuel . . . .	No landing privileges, but may ship patent fuel.
Pontifex and Wood's . . . .	Brimstone, lead ore, and free goods in bulk.
Phillip's . . . .	Corn, flour, and such free goods as may be examined by the waterguard.
Regent's Canal . . . .	Free goods in bulk.
St. Bride's . . . .	Such free goods and low duty goods on duty paid entries as may be examined by the water-guard.
Sharpe's . . . .	Such low duty and free goods as may be examined by the waterguard.
St. George's . . . .	Ditto, excepting cattle and fruit.
Tubbs . . . .	Paddy and rice.
Turner's . . . .	Pitch, tar and turpentine.
Victoria . . . .	Caen stone.
Whiting's . . . .	Corn, grain, meal, flour, bitumen, judaicum, hempseed, jute, linseed, mats, oil, pitch, rosin, saltpetre, tar, tares, turpentine, and rice duty paid.

## COASTWISE.

---

### THE COASTING TRADE OF THE UNITED KINGDOM.

*Trade by sea from one part of the United Kingdom to another, deemed coastwise.*—All trade by sea from one part of the United Kingdom to any other part thereof shall be deemed to be a coasting trade, and all ships employed therein shall be deemed coasting ships, and if doubt shall at any time arise as to what or to or from what parts of the coast shall be deemed a passage by sea, the Commissioners of the Treasury may determine the same.—16 & 17 Vict., cap. 107, s. 151.

*Foreign ships employed in the coasting trade to be subject to the same rules and regulations as British ships.*—Every foreign ship employed in carrying goods or passengers coastwise from one part of the United Kingdom to another, or from the islands of Guernsey, Jersey, Alderney, Sark, or Man to the United Kingdom, or from the United Kingdom to any of the said islands, or from any of the said islands to any other of them, or from any part of any of the said islands to any other part of the same, shall be subject as to stores for the use of the crew, and in all other respects to the same laws, rules, and regulations to which British ships when so employed are now subject.—18 & 19 Vict., cap. 96, s. 13.

*Foreign ships employed in the coasting trade not to be subject to higher rates or dues than British ships.*—No foreign ship employed in the coasting trade as aforesaid, nor any goods carried in any such ship, shall during the time such ship is so employed be subject to any higher or other rate of dock, pier, harbour, light, pilotage, tonnage, or other dues, duties, tolls, rates, or other charges whatsoever, or to any other rules as to the employment of pilots, or any other rules or restrictions whatsoever than British ships employed in like manner, or goods carried in such ships, nor shall any body corporate or person having or claiming any right or title to any such higher or other rates or charges as aforesaid, be entitled to any compensation in respect thereof under any law or statute relating thereto.—18 & 19 Vict., cap. 96, s. 14.

*Coasting ships confined to coasting voyage.*—No goods shall be laden on board any ship in the United Kingdom to be carried coastwise, until all goods brought in such ship from parts beyond the seas shall have been unladen; and if any goods shall be taken into or put out of any coasting ship at sea or

over the sea ; or if any coasting ship shall touch at any place over the sea ; or deviate from her voyage, unless forced by unavoidable circumstances ; and in either case if the master shall not declare the same in writing under his hand to the Collector or Comptroller at the port where such ship shall afterwards first arrive, he shall forfeit 100*l.*—16 & 17 Vict., cap. 107, s. 153.

*Times and places for landing and shipping.*—If goods shall be unshipped from any ship arriving coastwise, or be shipped, or water-borne to be shipped on Sundays or holidays to be carried coastwise ; or unless in the presence or with the authority of the proper officer of the Customs ; or unless at the times and places appointed, the same shall be forfeited and the master of the ship shall forfeit 50*l.*—S. 154.

*Master to keep a cargo book, and penalty for false entries.*—The master of every coasting ship shall keep a cargo book, stating the names of the ship, the master, the port to which she belongs, and on each voyage, of the port to which she is bound, and, at every port of lading an account of all goods taken on board stating the descriptions of the packages, the quantities and descriptions of the goods whether packed or stowed loose, the names of the shippers and consignees, so far as such particulars are known, and at every port of discharge shall note the days on which any are delivered, and the times of departure ; and such master shall produce such book on demand of any officer of Customs, who may make any remark therein ; and if upon examination any package entered in the cargo book as containing foreign goods shall be found not to contain such goods, that package, with its contents, shall be forfeited, or if any package shall be found to contain foreign goods, not entered in such book, such goods shall be forfeited ; and if the master shall fail to keep such cargo book, or to produce it, or if at any time there be found on board goods not entered in such book as laden, or any goods noted as delivered ; or if any goods entered as laden or any goods not noted as delivered be not on board, the master shall forfeit 20*l.*—S. 155.

*Account previous to departure to be delivered to Collector, and Commissioners may grant general Transires.*—Before any coasting ship shall depart from the port of lading, an account in duplicate (¹) signed by the master (²), shall be delivered to

(¹) *For Form of "Transire."* See p. 56.

On the shipment for removal coastwise from Ireland, of grain of all kinds, the quantity is to be inserted in the transire in quarters ; and of flour and meal of all kinds, in tons and hundred-weights.—G. O. No. 37, 1848.

(²) To be signed by and not for the master.—G. O. No. 12, 1850.

Transires must be signed by the Collector and Controller except at 1st

the Collector or Comptroller ; and he shall retain the duplicate and return the original dated and signed by him ; and such account shall be the clearance of the ship for the voyage, and the Transire or pass for the goods expressed therein, and if any such account be false, the master shall forfeit 20*l.* Provided, that the Commissioners of Customs whenever it shall appear expedient, may permit general Transires to be given for the lading and clearance and for the entry and unloading of any coasting ship and goods.—S. 156.

*Notice of arrival—Excise goods and forfeiture.*—Within 24 hours after the arrival of any coasting ship at the port of discharge, and before any goods be unladed, (¹) the Transire, with the name of the place where the lading is to be discharged noted thereon, shall be delivered to the Collector or Comptroller, who shall note thereon the date of delivery ; and if any goods on board be subject to any duty of Excise, the same shall not be unladed without the authority or permission of the proper officer of Excise and if any goods shall be laden or unladed contrary hereto the master shall forfeit 20*l.*; and if any goods shall be laden or unladed contrary to any Act relating to the Customs, such goods shall be forfeited.—S. 157.

*Officer may go on board and examine any coasting ship.*—Any officer of Customs may go on board and search any coasting ship, and examine all goods on board, and all goods then lading or unlading, and demand all documents which ought to be on board such ship ; and the Collector or Comptroller may require that such documents shall be brought to him for inspection and the master refusing to produce such documents, on demand, or to bring the same to the Collector or Comptroller when required, shall forfeit 20*l.*—S. 158.

and 2nd Class Ports, where the signature of the 2nd clerk in the "Long Room" "pro Collector" may be admitted.—G. O. No. 69, 1850.

(¹) The following articles are exempt from coast regulations on removal from one port in the United Kingdom to another, viz. :—

Ashes, viz. :—

- coal
- soap
- Bavins for bakers' use,
- Bones for manure,
- Bricks,
- Chalk,
- Clay, of every description,
- Chippings of granite,
- Faggots,
- Fish, alive,
- Flints picked off land,
- Gravel,

Hay,	
Ironstone,	
Kelp and Lime,	
Meat, fresh,	
Packages, empty,	
Pebbles,	
Sand,	
Slates,	
Stones, all British quarried,	
Straw,	
Tiles, British,	
Timber & Wood, British, intended for	
pit props, & sleepers for railways.	

## ISLE OF MAN.

---

*Isle of Man deemed part of the United Kingdom.*—The Isle of Man shall be deemed part of the United Kingdom for the purposes of this or any other act relating to the Customs. 18 & 19 Vict. cap. 96, s. 24.

*Foreign ships employed in the coasting trade to be subject to the same rules and regulations as British ships.*—Every foreign ship employed in carrying goods or passengers coast-wise from one part of the United Kingdom to another, or from the islands of Guernsey, Jersey, Alderney, Sark, or Man to the United Kingdom, or from the United Kingdom to any of the said islands, or from any of the said islands to any other of them, or from any part of the said islands to any other part of the same, shall be subject as to stores for the use of the crew, and in all other respects to the same laws, rules, and regulations to which British ships when so employed are now subject.—S. 13.

*Foreign ships employed in the coasting trade not to be subject to higher rates or dues than British ships.*—No foreign ship employed in the coasting trade as aforesaid, nor any goods carried in any such ship, shall during the time such ship is so employed be subject to any higher or other rate of dock, pier, harbour, light, pilotage, tonnage, or other dues, duties, tolls, rates, or other charges whatsoever, or to any other rules as to the employment of pilots, or any other rules or restrictions whatsoever than British ships employed in like manner, or goods carried in such ships, nor shall any body corporate or person having or claiming any right or title to any such higher or other rates or charges as aforesaid, be entitled to any compensation in respect thereof under any law or statute relating thereto.—S. 14.

*Foreign goods delivered out of charge in the Isle of Man, not to be brought to Great Britain or Ireland: not delivered out of charge, may be brought, under conditions.*—No foreign goods, upon which a higher duty is payable upon importation into Great Britain or Ireland, than into the Isle of Man, shall, after they have been cleared and delivered for consumption in the said isle, be shipped, or water-borne for shipment, into Great Britain or Ireland; nor shall any such, though not cleared and delivered as aforesaid, be removed or carried

thence into Great Britain or Ireland until duly cleared by the proper officer of Customs, nor (unless reported for removal in the importing ship, in continuation of her voyage to Great Britain or Ireland) until sufficient security be given for due delivery there, under such conditions as the Commissioners may direct; and all goods removed or carried contrary hereto, shall be forfeited; and every person aiding or concerned therein, shall forfeit treble the value of the goods, or 100*l.*, at the election of the Commissioners.—16 & 17 Vict., cap. 107, s. 347.

*Goods the growth or manufacture of the Isle of Man, may be imported into Great Britain or Ireland on certificate.—Particulars thereof.—Act not to affect Excise drawbacks.—* Goods the growth of the Isle of Man; or, manufactured there from materials the growth of that isle; or, from materials not subject to duties in Great Britain or Ireland; or, from materials upon which the duty has been there paid, and not drawn-back, may be brought from the said isle into Great Britain or Ireland without payment of any duty; provided, that such goods be charged with a proportion of such duties as shall fairly countervail any duties of Excise payable on the like sort of goods, the produce of that part of the United Kingdom into which they shall be brought; and articles, wholly or in part manufactured in the said island from materials upon which a higher duty is payable on their importation into the United Kingdom than into the Isle of Man, may be brought from the said isle into Great Britain or Ireland, on payment of the duty payable on such goods, in that part of the United Kingdom into which they shall be so brought. But, before any goods shall be shipped to be carried to Great Britain or Ireland, as the growth of the Isle of Man; or, as manufactures thereof from materials the growth of the island; or, from materials not subject to duty in Great Britain or Ireland; or, from materials on which the duty had been there paid and not drawn back, proof shall be made, by the written declaration of some competent person, with the name of the intended shipper stated therein, that such goods, (describing and identifying them,) are of such growth, &c., as the case may be, and at the time of shipping (not being more than one month from the date of declaration,) the shipper shall subscribe a declaration before the Collector or Comptroller of Customs, that the goods to be shipped are the same as mentioned in such declaration; thereupon, on demand, the Collector or Comptroller shall give to the master of the ship, a certificate of such proof of produce, or manufacture.—S. 349, 350, and 18 & 19 Vict., cap. 96, s. 23.

*Stores of Manx ships.—* If any ship or boat, bound from the

Isle of Man to Great Britain or Ireland, shall have on board stores of such articles exceeding the quantities specified below, such stores, together with the casks or packages containing them, and also the ship or boat, shall be forfeited.—S. 351.

		In ships or decked vessels.	In open boats.
Spirits, for each seaman . . .		half-a-gallon	one quart.
Tobacco, for each seaman . . .		one pound	half-a-pound.
Tea, for the whole crew . . .		two pounds	one pound.

*Treasury may restrict imports.*—The Commissioners of the Treasury may, by their order, at any time restrict the importation into the Isle of Man of any foreign goods to such quantities per annum, and in such manner as they may deem necessary ; and also determine into what ports, and from whence, such goods may be imported.—S. 352.

*Management and payment of duties for local purposes.*—The Customs duties of the Isle of Man shall be under the control of the Commissioners of Customs, and shall be distinctly paid into the Exchequer as part of the consolidated fund of the United Kingdom : Provided that the collectors of Customs are hereby authorized to retain, agreeably to directions given for that purpose by the Commissioners of Customs, such sums of money as may be sufficient to defray the necessary expenses of government, the administration of justice, and other charges which may be deemed fit charges to be paid out of such duties. And in addition thereto, the annual sum of 2,300*l.*, made payable by 8 & 9 Vict. cap. 94, s. 25, to Her Majesty's Receiver-general in the Isle of Man, is to be applied for the purposes of the Harbour Commissioners therein mentioned.—S. 353 and 354.

*Additional allowance for public works in the Isle of Man.*—In addition to the deductions from the Customs duties herein-before provided for, there shall be set aside annually one ninth part of such duties, to be applied by the Commissioners of the Treasury in effecting improvements in the harbours and other public works of the island ; and it shall be lawful for the Court of Tynwald, to determine what improvements and public works shall be so undertaken ; the Lieutenant-governor having a veto upon such decision.—S. 355.

## ISLE OF MAN.

## TABLE OF DUTIES.

(18 &amp; 19 Vict., cap. 97.)

	<i>L. s. d.</i>
Coffee, the import duties in Gt. Britain or Ireland not having been there paid thereon	lb.
Corn, viz., Wheat, Barley, Bear or Bigg, Oats, Rye, Peas, Beans, Buckwheat, Maize or Indian Corn	quarter
— Wheat Meal and Flour, Barley Meal, Oat Meal, Rye Meal and Flour, Pea Meal, Bean Meal, Buckwheat Meal, and Maize or Indian Corn Meal	cwt.
Hemp	free
Hops from Great Britain or Ireland	free
Iron	free
Spirits, viz.:— <sup>(1)</sup>	
— Rum Shrub of the British Possessions,	gallon
— Rum and other Spirits of the British Possessions, not sweetened or mixed Spirits or Liqueurs, Cordials, or Perfumed Spirits	gallon
— Liqueurs, Cordials, mixed, sweetened and Perfumed Spirits	gallon
— Of the British Possessions	gallon
— Brandy, Geneva and all foreign Spirits not being Liqueurs, Cordials, or Perfumed Spirits	gallon
— British or Irish Spirits exported from a Duty-free Warehouse under Bond in the United Kingdom	gallon
— Eau de Cologne, per flask (30 not containing more than one gallon)	or gallon
Sugar, viz.:—	
— Muscovado	cwt.

<sup>(1)</sup> No British or Irish Spirits shall be removed or exported from the Isle of Man to any other part of the United Kingdom, under penalty of forfeiture thereof. 18 & 19 Vict., cap. 96, s. 12.

		£. s. d.
Sugar, continued:		
— Sugar Candy, White or Brown, refined		
Sugar, or Sugar rendered by any process		
equal to refined, Foreign or British cwt.		
Tea . . . . .	lb.	0 3 0
Tobacco, viz. :—		0 0 6
— Unmanufactured . . . . .	lb.	0 1 6
— Manufactured . . . . .	lb.	0 4 9
— Cigars . . . . .	lb.	0 4 9
Wine . . . . .	the tun of 252 gallons	12 0 0
Wood, all sorts . . . . .		free
Goods, Wares, and Merchandise, brought from		
Gt. Britain or Ireland, and entitled to any		
bounty or drawback of Excise on exporta-		
tion from thence, and not hereinbefore		
enumerated or charged with duty . . . . .		free
— Wares and Merchandise, the growth, pro-		
duce, or manufacture of, and brought from		
Great Britain or Ireland, and not herein-		
before charged with duty . . . . .		free
— Wares and Merchandise, not the growth,		
produce, or manufacture of Great Britain		
or Ireland, but brought from thence, and		
having there been entered for consump-		
tion, and the import duties having been		
there paid thereon . . . . .		free
— Wares and Merchandise imported or brought		
from any place from whence such goods		
may be lawfully imported into the Isle of		
Man, and not hereinbefore charged with		
duty, or declared to be free of duty, for		
every 100l. of the value thereof <sup>(1)</sup> . . . . .		15 0 0

(1) All articles enumerated in the Tariff of the United Kingdom and not enumerated in that of the Isle of Man, and which under the Tariff of the Island would be subject to the duty of 15 per cent., are to be admitted free of duty so long as the order permitting such free importation shall continue unrescinded.—T. O. 27th Aug., and G. O. No. 74, 1858.

## RECIPROCITY.

---

**A LIST OF COUNTRIES ENJOYING PRIVILEGES, UNDER TREATIES OF COMMERCE WITH GREAT BRITAIN.<sup>(1)</sup>**

America (the United States of)	Portugal (Kingdom of)
Austria (Empire of)	Prussia (Kingdom of) and other
Belgium (Kingdom of)	States, forming the German
Bolivia (Republic of)	Commercial Union, viz.—
Brazil (Empire of)	Bavaria
Bremen (Free City of)	Saxony
Chili (Republic of)	Wurtemburg
Costa Rica (Republic of)	Baden
Denmark (Kingdom of)	Hesse (Electorate of)
Dominican Republic	Ditto (Grand Duchy)
Equator (Republic of)	The States forming the Customs and Commercial Unions of—
France (Empire of)	Thuringia
Frankfort (Free City of)	Nassau, and Frankfort
Greece (Kingdom of)	Plata, Rio de la (the United Provinces of)
Guatemala (Republic of)	Roman States
Hamburg (Free City of)	Russia (Empire of)
Hanover (Kingdom of)	Sandwich Isles
Liberia (Republic of)	Sardinia (Kingdom of)
Lubeck (Free City of)	Sicilie (Kingdom of the two)
Mecklenburg Schwerin (Grand Duchy)	Spain
Mecklenburg Strelitz (ditto)	Sweden & Norway (Kingdom of)
Mexican Republic	Swiss Confederation
Netherlands (Kingdom of the)	Tahiti (Kingdom of)
New Grenada (Republic of)	Tuscany (Grand Duchy)
Oldenburg (Grand Duchy)	Uruguay (Oriental Republic of)
Ottoman Empire	Venezuela (Republic of)
Paraguay (Republic of)	
Peru (Republic of)	

<sup>(1)</sup> *The Queen may restrict the privileges of Foreign Ships in certain cases.*—In case it shall be made to appear to Her Majesty that British vessels are subject in any foreign country to any prohibitions or restrictions, Her Majesty may, by an Order in Council impose such prohibitions or restrictions upon the ships of such country as she may think fit.

*Additional duties may be imposed.*—When any preference is shown to national vessels over British vessels, or to articles imported or exported in national vessels, Her Majesty may impose additional duties on goods, or a countervailing tonnage duty, upon such ships. 16 and 17 Vict. cap. 107, s. 324—5.

The vessels of all such foreign powers as have treaties of reciprocity with this country, and the cargoes imported or exported, shall be admitted on payment of the same rates of local duties as those charged on British vessels and their cargoes.—O. C., 25th Feb., and 12th June, 1841.

## E X P O R T A T I O N .

---

(16 & 17 Vict., cap. 107, and 18 & 19 Vict., cap. 96.)

---

### A S T O T H E E X P O R T A T I O N A N D E N T R Y O F G O O D S , A N D T H E C L E A R A N C E O F S H I P S T O P A R T S B E Y O N D T H E S E A S .

*Entry of warehoused goods outwards in ships of not less than 50 tons, except to Guernsey or Jersey.*—Warehoused goods shall not be entered for exportation from the United Kingdom in ships of less burden than fifty tons, except to Guernsey or Jersey, in ships of not less than forty tons regularly trading to those islands.—16 and 17 Vict. cap. 107, s. 117.

*Master to deliver certificate of last clearance inwards, and to make entry outwards.*—Before any goods shall be taken for exportation, the master or his agent shall deliver to the Collector or Comptroller, a certificate of the due clearance inwards or coastwise of his ship of her last voyage; and shall deliver therewith an entry outwards, signed by himself in the following form (<sup>(1)</sup>) or to the same effect. And if such ship shall have commenced her lading at some other port the master shall deliver to the searcher the clearance of such goods from thence; and if any goods be taken on board any ship at any port before she shall have there been entered outwards (unless a stiffening order be issued by the proper officer to lade heavy goods when necessary, for exportation on board such ship), the master shall forfeit the sum of 100L.—S. 118.

*Goods to be shipped on proper days and places—Entry, and clearance required—Searcher may open packages and examine goods.*—No goods shall be shipped, put off or water-borne to be shipped for exportation, except on days not being Sundays or holidays, nor from any place duly appointed for such purpose, nor without the presence or authority of the proper officer of Customs, nor before due entry outwards of such ship, and due entry of such goods, nor before such goods shall have been duly cleared for shipment, on pain of forfeiture; and it shall be lawful for the searcher to open all packages, and fully

---

(1) *For Form of Entry Outwards, see p. 52.*

to examine all goods shipped or brought for shipment, and the opening for that purpose of packages containing goods upon which any drawback is claimed, and the weighing, re-packing, landing, (when water-borne) and the shipping thereof shall be done at the expense of the exporter.—18 & 19 Vict., cap. 96, s. 9.

#### AS TO ENTRY AND CLEARANCE OF GOODS FOR EXPORTATION.

*On entry outwards, bond for due skipping and landing to be given.*—Before any warehoused goods, British-wrought plate, goods subject to duties or entitled to any drawback of Customs on exportation, or exportable only under particular rules, regulations, or restrictions, shall be permitted to be exported, the exporter or his agent shall deliver a bond note or account of such goods, and give security in double the amount of duty with one sufficient surety that such goods shall be duly shipped and landed at the place for which they are entered outwards, or otherwise accounted for to the satisfaction of the Commissioners and such bond note, when certified, shall be the export entry for such goods.—16 & 17 Vict., cap. 107, s. 120.

*Exporter to deliver shipping bill.*—Before any such goods shall be shipped or water-borne to be shipped the exporter shall deliver to the searcher or other proper officer a shipping bill in the form following (<sup>1</sup>) or containing the particulars indicated therein.—S. 121.

*Inland revenue drawback.—Notice to officer.—Order to searcher.—Shipment to be certified.*—No drawback of Excise shall be allowed upon any goods cleared for exportation, unless the person intending to claim such drawback shall have given due notice to the officer of Excise and produced to the searcher, at the time of clearing a proper document from the officer of Excise ; and if they be found to correspond therewith and be duly exported, the searcher shall certify the shipment upon that document, and transmit it to the officer of Excise.—S. 122.

*Goods of less value than the amount claimed not entitled to drawback.—Penalty for entry of such.*—No drawback shall be allowed upon exportation of goods entered for drawback or as stores which shall be of less value than the amount of the drawback claimed ; and all such goods so entered shall be forfeited, and the person who caused such goods to be entered shall forfeit 200*l.* or treble the amount of drawback claimed, at the election of the Commissioners.—S. 123.

---

(<sup>1</sup>) For forms of Shipping Bill, see pp. 53, 54.

*No drawback allowed on tobacco not properly manufactured and penalty for fraudulently attempting to obtain drawback.*

—No drawback shall be allowed on tobacco not wholly manufactured from tobacco on which the duty shall have been paid, nor on tobacco mixed with dirt, rubbish, or other substance; and every person who shall enter or ship or cause to be entered or shipped, any tobacco contrary hereto, shall, over and above all other penalties which he may thereby incur, forfeit treble the amount of the drawback sought to be obtained, or 20*l.* at the election of the Commissioners, and all such tobacco shall be forfeited.—S. 124.

*Shipping bill and duplicates for free goods to be delivered to the searcher.*—Before goods in respect of which no bond is required, shall be shipped, or water-borne to be shipped for exportation, the exporter or his agent shall deliver to the searcher a shipping bill thereof with such duplicates as may be required by him in the following form (<sup>1</sup>) or to that effect. And such shipping bill shall be the entry for the goods specified, provided that at Liverpool, and with the sanction of the Commissioners at any other port where the docks, quays and wharfs, are in like manner wholly or principally under the management of the same corporate body; the parties acting in the loading and clearance of the exporting ship shall also prepare a full and accurate list, or manifest of all such goods from the bills of lading and freight list thereof; and within 14 days after such ship shall have cleared outwards, shall sign and leave with the Collector a correct transcript of such manifest, distinguishing therein the names of the several shippers, and on failure, such owner, &c., shall forfeit 20*l.*—S. 125., and 18 & 19 Vict., cap. 96, s. 44.

*Penalty on failure to deliver Shipping Bill.*—Any exporter of goods who shall fail, either by himself or his agent, to deliver to the Searcher such shipping bill and duplicates, shall forfeit 20*l.*—18 & 19 Vict., cap. 96, s. 10.

*Shipping Bill signed by the Searcher to be the clearance for the goods.*—The shipping bills filled up, and signed by the exporter, agent, or consignee of the ship, and countersigned by the searcher, shall be the clearance for all goods enumerated therein; and if any such goods shall consist of tea, spirits, or tobacco, the exporter or agent shall furnish to the searcher an account, containing full particulars thereof, which when cer-

(<sup>1</sup>) *For form of Shipping Bill for British Manufactured Goods or for Foreign Goods free of duty, see p. 54.*

(<sup>2</sup>) *Vessels clearing for the Baltic, are not now required to be furnished with Cockets, the repeal of the Sound Dues having dispensed with the necessity for such documents.—G. O. No. 6, 1858.*

tified by the searcher, shall accompany the ship, and have the same force as the cocket in use prior to the passing of this Act; and if a similar certificate in respect of other goods shipped for exportation be required, the searcher shall certify the same in like manner: provided that if such certificate be required in any particular form for goods destined for the Zollverein,<sup>(1)</sup> or other foreign state, or under the name of Cocket, such certificate may be so prepared and denominated.—16 and 17 Vict. cap. 107, s. 126.

*Drawback or warehoused Goods for shipment to be carried by licensed Lightermen.*—If goods cleared for drawback or from the warehouse shall be carried or water-borne to be put on board ship for exportation by any person not authorised to act as a licensed lighterman, or by any person not in the employ of an authorised lighterman, every such person shall for such offence forfeit the sum of 20*l.*—S. 127.

*Warehoused Goods removed or shipped without authority forfeited.*—If any goods taken from the warehouse for removal or for exportation be removed or shipped, except under the authority of the proper officer of Customs, and in such manner, as the officer shall permit, the same shall be forfeited.—S. 128.

*Commissioners may remit Duty on warehoused Goods accidentally lost or destroyed in Removal.*—If goods entered for delivery, removal, or exportation be lost or destroyed by unavoidable accident, either in delivery from the warehouse or in the shipping thereof, the Commissioners of Customs may remit the duties due thereon.—S. 129.

#### AS TO PAYMENT OF DRAWBACK.

*Issuing and passing Debentures.*—For computing and paying drawback a debenture shall be prepared by the Collector and Comptroller, certifying the entry outwards of such goods, and when they have been duly exported, the shipment shall be certified by the searcher, and thereupon it shall be computed and passed.<sup>(2)</sup>—S. 130.

<sup>(1)</sup> For regulations respecting British Goods exported to the states of the Zollverein, see Certificates of Origin in "Miscellaneous Orders."

<sup>(2)</sup> Scale of Stamp duties payable on any debenture or certificate for entitling a person to receive a drawback of duties of Customs or Excise; or any bounty payable for goods exported,—

	£	s.	d.
Where the drawback shall not exceed £10 . . . .	0	1	0

Where the same shall exceed 10 <i>l.</i> and not exceed 50 <i>l.</i> : . . .	0	2	6
--	---	---	---

Where the same shall exceed 50 <i>l.</i> . . . .	0	5	0
--	---	---	---

Schedule of 16 & 17 Vict. cap. 59.

Debentures for drawback should in all cases be signed by the Landing Surveyor and the Searcher, or by two Searchers.—G. O. No. 404, 1856.

*Declaration as to Exportation and right to Drawback.*  
*Also, the name of Person entitled to be declared—Payment within Two Years.*—The person entitled to drawback, or his agent, shall make and subscribe a declaration upon the debenture that the goods mentioned therein have been actually exported, have not been relanded, and are not intended to be relanded in the United Kingdom; that at the time of entry and shipping, such person was and continued to be entitled to the drawback, and the name of the owner shall be stated in the debenture, which shall then be delivered to him or his agent; but no debenture shall be paid after the expiration of 2 years from the date of shipment of the goods.—S. 131 & 132.

*Warehoused or Debenture Goods for Export, if relanded or carried to Guernsey, &c., without entry, forfeited.*—If goods cleared to be exported for drawback, shall not be duly exported (such goods not having been duly relanded or discharged as short-shipped), or shall be unshipped or relanded in the United Kingdom, or shall be carried to any of the Channel Islands (not having been duly entered, cleared, and shipped for such Islands), they shall be forfeited, together with any ship, &c., used in so carrying such goods from the ship; and the master or person by whom such goods were unshipped, &c., or who shall aid, or be concerned therein, shall forfeit a sum equal to treble the value of the goods, or a penalty of 100*l.*, at the election of the Commissioners.—S. 133.

*Drawbacks of Duties on Wine allowed to officers in the Navy.*—A drawback of the whole Customs duties shall be allowed for wine intended for the consumption of officers of Her Majesty's navy on board such of Her Majesty's ships in actual service as they shall serve in, not exceeding the following quantities, in any one year, viz.:—

	Galls.
For every Admiral . . . . .	1,260
„ Vice-Admiral . . . . .	1,050
„ Rear-Admiral . . . . .	840
„ Captain of the 1st and 2nd Rate . . . . .	630
„ Captain of the 3rd, 4th, and 5th Rate . . . . .	420
„ Captain of an inferior Rate . . . . .	210
„ Lieutenant and other Commanding Officer, and for Marine Officer, Master, Purser, and Surgeon . . . . .	105

unless the wine be taken from the warehouse without payment of duty under such regulations as the Commissioners may direct; provided that such wine be shipped at approved ports.<sup>(1)</sup>—S. 134.

<sup>(1)</sup> London, Liverpool, Rochester, Deal, Dover, Portsmouth, Plymouth,

*Persons entering Wine for Drawback to declare the name and rank of Officer.*—The person entering such wine, and claiming drawback, to state in the entry and declare on the debenture the name of the officer for whom it is intended, and of the ship in which he serves; the wine to be delivered into the charge of the officers at the port of shipment, and shipped under their care; and the commanding officer having certified its receipt; and the officer of Customs its shipment on the debenture, the same shall be computed, and delivered to the person entitled to receive it.—S. 135.

*Officers leaving the Service, &c., such Wine may be transferred to others.*—Upon leaving the service, or removing to another ship, officers of Customs may permit the transfer of such wine from one officer to another; but if any of such wine be not laden on board the ship for which the same was intended, or be unladen from such ship without permission of the proper officer of the Customs, the same shall be forfeited.—S. 136.

*Pursers of Her Majesty's Ships of War may ship Tobacco for the use of crew, free, on giving bond.*—The purser of any of Her Majesty's ships of war in actual service may enter and ship any tobacco warehoused in his name, for the use of the ship in which he shall serve, sufficient to serve the crew for six months, after the rate of 2 lbs. each by the lunar month, provided such purser shall deliver a certificate from the captain, stating the name of the purser and the number of men belonging to the ship, and shall give bond that no part of the tobacco shall be re-landed without leave of the officers of Customs.—S. 137 to 139.

#### AS TO THE CLEARANCE OF SHIPS OUTWARDS.

*If there be inward Cargo reported for Exportation, a copy of Report thereof to be delivered to the Searcher; and before Clearance, the Master to deliver Content; and before Clearance, Certificates to be delivered to Searcher; and Label signed as authority to depart.*—Before clearance outwards, if there be on board any ship goods part of the inward cargo reported for exportation in the same ship, the master shall deliver to the searcher a certified copy of the report inwards of such goods, and if this copy be found to correspond with the goods so remaining, the searcher shall sign the same, to be filed with the certificates or cockets, if any, and Victual-

---

Hull, Shields, Yarmouth, Falmouth, Dublin, Belfast, Cork, Leith, Glasgow, Aberdeen, Greenock, Dundee and Waterford. But officers commanding revenue cruisers, may receive the same allowance duty free from their ordinary ports of rendezvous.—G.O. 18 Sept. 11 Dec., 1817, and No. 159. 1848 to Aberdeen.

ling Bill of the ship. And the master shall also deliver a Content<sup>(1)</sup> of such ship to the searcher, and shall answer such questions as he shall demand of him concerning the ship, the cargo, and the intended voyage. And before clearance, the certificates, if any, shall be delivered to the searcher, who shall compare the Shipping Bill with the content and certificates, if any, and file such certificates, copy of report inwards of goods reported for exportation in such ship, if any, and the Victualling Bill, with a label attached and sealed thereto, in the form and to the effect following :

[*Seal.*]

Number of Certificates [*Number in figures.*]

Ship [*Name of Ship.*]

Master [*Name of Master.*]

[*Date of Clearance.*]

[*Signature*] \_\_\_\_\_ Searcher.

[*Signature*] \_\_\_\_\_

Collector or Comptroller.

and such label, when filled up, and signed by the Searcher and the Collector or Comptroller, shall be the clearance and authority for the departure of the ship<sup>(2)</sup>. And the shipper of any British goods and such goods as were previously chargeable with duty at value laden in such ship, under a penalty of 20*l.* shall deliver to the broker, agent or other person clearing the ship, a duplicate<sup>(3)</sup> of the bill of lading thereof at the time of signing, with an endorsement of the quality and value of such goods, and such broker, &c., within fourteen days after the final clearing of the ship, shall deliver to the Collector or Comptroller a full and accurate list<sup>(3)</sup> of all such goods with the quantities and value thereof from the bills of lading so delivered to him, with such bills annexed thereto ; and on failure thereof, such broker, &c. shall forfeit 20*l.* and for this purpose the duplicate bill of lading shall not be liable to stamp duty.—S. 141 & 142.

*Goods on board to correspond with content, and goods shipped contrary to provisions forfeited.—If any goods liable*

<sup>(1)</sup> For Form of Content, see p. 55.

<sup>(2)</sup> If any ship having cargo on board shall depart from any port without being duly cleared the master shall forfeit 100*l.* 18 & 19 Vict. c. 96, s. 11.

Accuracy in the declaration of the value of British merchandise exported is a point to which great importance is attached. It is the duty of the Customs' officers to give all the attention in their power to the subject, and whenever it shall appear necessary, they are to impress upon shippers the importance of not entering any specification of value without the most careful regard to the real amount thereof.—G. O., No. 125, 1855.

<sup>(3)</sup> So much of the above section as relates to the delivery of a duplicate bill of lading, and within 14 days after final clearance of the ship, a list of such goods with the quantities and values thereof, is repealed by 18 and 19 Vict. cap. 96. s. 44.

to duty on importation, or taken from the warehouse to be exported, or entitled to drawback which are enumerated in the contents shall not be duly shipped before the departure of any ship, or shall not be certified by the proper officer as short-shipped such goods shall be forfeited; or if such goods shall be taken on board ship and not enumerated in the content, the master shall forfeit the sum of 5*l.* in respect of every package, and if goods duly shipped shall be landed at any other place than that for which they shall have been cleared, unless satisfactorily accounted for, the master shall forfeit a sum equal to treble the value of the goods so landed; or, if any goods be shipped, put off or water-borne to be shipped, without being duly cleared, they shall be forfeited.—S. 143 & 144.

*In ballast.—Clearance to be notified on victualling bill.—Master to answer questions—and ships, whether laden or in ballast to clear out under a penalty of 100*l.**—Before any ship shall depart not having goods on board, except stores from the warehouse, the Collector or Comptroller shall clear such ship in ballast by notifying the clearance and the date on the victualling bill, and delivering it to the master, and ships having only passengers with baggage on board, and ships laden only with chalk or slate, shall be deemed to be in ballast; and if such ship shall depart without being so cleared if she have any such stores on board, the master shall forfeit 100*l.*—S. 145.

#### AS TO THE BOARDING OF SHIPS AFTER CLEARANCE OUTWARDS.

*Officers may board ships after clearance, and goods on board without certificate where required forfeited; or, if any certificated goods missing, penalty 20*l.*—Officers of Customs may board any ship after clearance outwards within the limits of any port within 4 leagues of the United Kingdom and demand the ship's clearance; and if there be any goods on board in respect of which certificates are required not contained in such ship's certificates, or any stores not endorsed on the victualling bill, such goods or stores shall be forfeited; and if any goods contained in such certificates be not on board, the master shall forfeit 20*l.* for every package of goods contained in such certificates and not on board.—S. 146.*

*Seals upon stores from the warehouse broken, master to forfeit 20*l.* and ships not bringing to at stations, penalty 20*l.*—If any officer of the Customs shall place lock, mark, or seal upon goods taken from the warehouse without payment of duty as stores, and such lock, &c., be wilfully opened, or broken, or if such stores be secretly conveyed away, before the final departure of such ship on her foreign voyage, the master shall*

forfeit 20*l.*, and if any ship departing from any port shall not bring to at such stations as shall be appointed for the landing of officers, or for further examination previous to departure, the master shall forfeit 20*l.*—S. 147 & 148.

*Time of exportation and departure defined.*—The time of exportation shall be that at which any goods shall be shipped on board the export ship, and that of the last clearance shall be deemed the time of departure of such ship.—S. 149.

*Goods that may be prohibited by proclamation.*—The following goods may be prohibited to be exported or carried coastwise: arms, ammunition, gunpowder, military and naval stores, and any articles capable of being converted into or made useful in increasing the quantity of military or naval stores, provisions, &c.; and if any goods so prohibited be exported, carried coastwise, or water-borne for that purpose, they shall be forfeited.—S. 150.

## TRANSHIPMENT REGULATIONS.

[APPLICABLE TO GOODS BROUGHT TO THIS COUNTRY FROM  
FOREIGN PARTS.] (1)

1. All goods in transit to be in the position of goods entered for exportation only, and at the time of ship's report must be described by their specific name and declared "in transit;" no goods described under a general denomination, such as "Merchandise," or "Contents unknown," to be entitled to the privilege.
2. Constructive warehousing to be entirely abolished, and in lieu thereof, the following regulations adopted.
3. Report of the inward cargo to be made in duplicate, setting forth the marks and numbers, general description of the goods, consignee, &c.
4. A transit bond to be entered into, either by the consignee of the import ship for the whole cargo, or by each consignee

(1) These regulations are at present applicable only to the ports of London, Liverpool, Southampton, Hull, Goole, Grimsby, Newhaven, and Pools. The Board requests that it be distinctly understood, that the measure is experimental, and that if advantage be taken to commit fraud, the regulations will be withdrawn.—B. M. 18th May, 1860.

for his own particular goods, if so desired; the bond to reach the integrity of the import as well as export transaction.

5. All goods to be endorsed on the export documents, as heretofore, except sugar, which is to be distinguished as refined or unrefined; and also manufactures of silk, which, as well as other manufactured goods, are to be endorsed, formally and duly, and one value given for the whole; the cocket and bill and bond note, and also one copy of inward report, to be forwarded to the Registrar of the station; the address of the shipper to appear on the cocket and bill, and that of the surety on the bond note.—Transhipment cockets to be of a different form to others, and none but Transhipment goods to be endorsed thereon.

6. On the Registrar receiving the cocket and bill, he shall compare the same with the inward report, and, finding them to correspond, shall issue his order for the delivery of the goods from the import vessel into the custody of the licensed lighterman named, and in charge of a Tide Waiter, to be conveyed to the dock or station designated. The registrar to mark on the report against the said goods the day and hour on which such order issued, and the name of the export ship (').

7. On the goods arriving at the docks, the Tide Waiter is not to leave his charge, but the lighterman or merchant is to acquaint the Registrar, who will sign the cocket and bill, adding the hour and day of such certification: the cocket and bill to be then forwarded to the Searcher for the station where the export vessel is lying, or if he is already sufficiently employed, the Registrar is to appoint a Searcher for the particular duty, but observing that under no circumstances whatever is the cocket and bill to be given out of the hands of the Customs' Officers. The Registrar is to retain the bond note and report and proceed in the same manner with every cocket and bill presented to him, writing off the export ship against the inward report.

8. On the Searcher receiving the cocket and bill, he is forthwith to visit the lighter, and if no unnecessary delay has taken place, he may at once issue the pricking note, authorising the delivery of the goods into the export vessel,

---

(1) If there are several export ships taking parts of the cargo of one import vessel, it will be requisite that a copy of the inward report should be sent to every dock or station where an export vessel lies; but it would only be required in respect of the goods to be transhipped, and should be copied by the merchant from the Long Room Report, and signed by the Clerk of the Inward Report Office.

---

and at any time during the operation make such examination of the goods as will satisfy him as to their general identity, but is not called on to make any detailed examination of any particular package, unless suspicion exists, in which case he is to communicate with the Landing Surveyor, and take his directions thereon.

9. When it shall be necessary to examine any package of silks or other delicate goods, the merchant to be called on to make the necessary arrangements for so doing, if such should not exist at the station, and also to bear every expense incurred.

10. The merchant to make application for an Officer to go in charge of every description of goods entered for transit, the expense attending the same to be borne by the merchant being charged at the rate of 6d. per hour, until the goods are finally taken on board the export ship, a deposit to be made in every case, or a general deposit to be made; but wine, spirits, tea, tobacco in cases and boxes, bales or serons, shall be conveyed in deck craft only, secured under the Crown's locks.

11. Where the goods are conveyed by lighter, they are to be taken to the searcher on the station where the vessel is lying within 24 hours in London and 12 hours at the out-ports; goods not so taken within such space of time to be subjected to more extended examination.

12. In order that Transhipment may be confined to *bond fide* transactions, and that lighters may not be floating warehouses for unexamined goods, 6 days will be allowed for the completion of Transhipments for all goods except for silks, spirits, wines, nutmegs, tea, and tobacco, for which 3 days only will be allowed: if at the expiration of the time specified the shipment of the goods on board the export vessel shall not have commenced, the searcher is to refuse to certify to them as a Transhipment, and shall call on the parties to warehouse them for exportation only, and the goods to be dealt with as if so originally entered.

13. Provided that goods be unavoidably shut out from the vessel for which they were originally entered to be exported, and another export vessel be ready to take the same, they may be short shipped on the first documents, and on fresh bond and cocket issuing, a second term of time equal to the first may be granted for taking the goods on board the second vessel, but no second transfer to be allowed.

14. Where vessels are lying alongside each other, and the entire cargoes are to be taken out of the one vessel, and put

into the other, the Registrar shall specially appoint an Officer to superintend the transaction, such Officer to be furnished with the report inwards, and cockets and bill for the export vessel, and to check the documents with each other, and see that the facts of the case agree with the particulars endorsed. During the transit of the cargoes, which are to be tallied out of the one vessel into the other by different Tide Waiters, the proper officer is to make such casual examination as will enable him to satisfy himself of the general integrity of the transaction, recording on the shipping bill the nature and extent of such examination. Should it be requisite to examine goods of a delicate nature, such as silks &c., they may be examined in the cabin of the ship, if fit for such purpose and with the captain's consent, and his finding the means of properly opening and closing the package, otherwise the goods are to be sent to the nearest examining floor for examination, in charge of a Tide Waiter, at the merchant's expense.

15. When the goods are duly shipped in the export vessel, the searcher is to certify to the same, and forward the cocket and bill to the clearing office in the usual manner.

16. When the export vessel or vessels have left the docks or river, the Registrar shall forward his copy of the inward report, with the names of the export ships endorsed thereon (as before directed) to the office Searcher in town, who shall attach the same to the vessel's file of bills, which are to pass over to the Examiner in the usual course for jerquing, and from the bills so jerked, the accounts for statistical purposes are to be compiled. A Blue Book with a short copy to be forwarded by the Searcher to the Jerquer.

17. All Transhipments to be confined to the times specified in 110th section of the Regulation Act, and no Transhipment operations to be continued after dark, unless with the express sanction of the Board or Principal Officers at an outport.

18. In every case of Transhipment, the export vessel not to be of less than 60 tons register.

19. These regulations supersede all others on the subject.

20. No transhipment to take place in the river below Deptford creek, and when practicable, the tide waiters are to be relieved every eight hours during the winter, and every twelve hours in summer, and no lighter or lug boat is to convey transit goods unless a proper shelter be constructed therein to protect the tide waiters from the inclemency of the weather.

TRANSHIPMENT OF CORN REGULATIONS.(<sup>1</sup>)

[APPLICABLE TO PORTS ONLY TO WHICH THE GENERAL TRANSHIPMENT REGULATIONS HAVE NOT BEEN EXTENDED.]

Application having recently been made to the Board by importers of Corn at several Out-ports (to which the General Transhipment Regulations have not been extended), that Corn may be allowed to be transhipped from the importing vessel to another vessel for foreign parts, without payment of duty;

The Board sanction the transhipment of Corn, under the following conditions, at those ports where the General Transhipment Regulations, approved by the Order of the Lords of the Treasury of the 26th April, 1850, are not in force; viz.:—

That the Corn intended for immediate exportation be reported "in transit," and that a duplicate of the Report be furnished.

That the Corn be entered for transhipment by Shipping Bill, and the proper Bond be executed either by the consignee or consignees of the import ship or by the exporter or exporters, as may be desired; the Bond to record the import as well as the export transaction.

That the Registrar or Searcher do compare the documents; and, if found to agree, he do issue his Order for the delivery of the Corn from the import into the export ship, (provided the vessels lie alongside each other), in charge of a Tide-waiter; and, should it be found necessary to forward the Corn from one vessel to the other by Lighter, an Officer is to be sent in charge of the same, at the expense of the party giving the Bond, and at the rate of fourpence per hour.

That the Searcher do make frequent visits both to the import and export ships during the operation; and, when completed, that he do certify the shipment on the Shipping Bill, retaining the Bond Note and copy of Report, on which he is to state the name of the export ship, with the date of the completion of the transaction;—the Shipping Bill to be annexed to the ship's file and transmitted to the Examiner in the usual manner.

*At those Ports where Corn is discharged by the Officers of the Waterguard, the duty of the Searcher may be performed by the Tide Surveyor.*

---

(<sup>1</sup>) G. O. No. 3, 1857.

## (A.)—SHIPPING BILL.

*For Foreign Corn in Transit.*

Ship's Name.	Whether British or Foreign Ship ; if Foreign, the Country.	Master's Name.	Port or place of Destination.
Royal Adelaide.	British, 490 tons.	W. Waddell.	Cadiz.
Marks.	Numbers.	Description of Packages.	Quantity, Quality & Description of Goods.
			One thousand quarters Wheat ; Ex Carl Auguste. Russian Ship. Malta and Petersburgh.
Total No. of Packages.			Received on Board One Thousand Quarters. W. W. SACK, Master or Mate.

(Signed) ALFRED HAWARD, Exporter or Agent,

(Countersigned) J. W. CAULIER, Searcher.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 1858.

## REGULATIONS

FOR

THE CLEARANCE AND SHIPMENT OF BONDED  
AND DRAWBACK GOODS FOR EXPORTATION.<sup>(1)</sup>

[APPLICABLE TO LONDON ONLY.]

## ARTICLE 1.

*Bonded Goods for Shipment from the Warehouse into the Ship  
alongside or in the same Dock.*

*The Exporter*, or his representative, to present the usual documents and pricking note to the Comptroller of Accounts for the station where the goods are warehoused; having received the Locker's order and pricking note, to deliver the order to the Locker, and the pricking note to the master or mate on board the ship.

*The Comptroller of Accounts* to compare and sign the documents as heretofore; to sign and stamp the pricking note, and return it, with the Locker's order, to the Exporter; to forward the shipping bill and duplicate to the Principal Searcher's office by the first messenger leaving after the documents have been signed.

*The Locker* having received the Locker's order, is to deliver the goods, and certify their delivery on the order; if the goods consist of tea, spirits or tobacco, he is to certify from actual knowledge, "saw delivered;" and in other cases where his personal attendance has not been practicable, to satisfy himself otherwise of the correct delivery, and to certify "delivered as per Warehousekeeper's account;" to forward each day the Locker's orders of the previous day's delivery to the Principal Searcher's office.

*The Office Searcher*, on receipt of the shipping bill, to forward a slip containing the particulars of the goods to the Tide

<sup>(1)</sup> B. M. 30th November, 1857, as an experimental measure on transferring the duties to the Waterguard Department: Adopted permanently by B. M., 9th June, 1858, which Minute authorizes, that the shipment of beer and of all other Excise goods for drawback when waterborne, be entrusted to the officers of the Waterguard.

Surveyor on the station where the export vessel is lying ; to file the shipping bills, as heretofore, that the content of the vessel may be prepared from them ; to see that all goods cleared have been duly shipped, or are otherwise satisfactorily accounted for, either by transfer to some other vessel, or as having been returned to the warehouse, or as remaining in the warehouse ; to take care that in the latter cases it be properly noted by the Comptroller of Accounts on the shipping bills that the goods have been re-entered in the Registers ; to see that all short shipments and deficiencies are satisfactorily accounted for, or the duties thereon paid ; to certify the shipment upon the Locker's orders from the pricking notes after the ship has sailed, and return them to the respective Comptrollers of Accounts.

*The Tide Surveyor*, having received the slip, to examine the goods on board the vessel, and return the slip, with the examination noted upon it, to the Principal Searcher's office ; to take the receipt of the Master or mate on the pricking note when there is no Tidewaiter on board, and countersign the signature in proof that it is genuine ; to deliver the pricking notes to the broker or master of the ship, to enable him to clear the vessel ; but in the case of steam vessels, the pricking notes are to be forwarded from Gravesend, as heretofore, observing that the pricking notes for bonded and drawback stores are required in the Searcher's office, both for sailing and steam vessels, before the victualling bill can be issued or the ship cleared.

#### ARTICLE 2.

##### *Bonded Goods removed for Shipment by Lighter.*

*The Exporter*, or his representative, to proceed as directed by Article 1, excepting that the pricking note is to be given either to the Locker or Lighterman, instead of being taken to the ship.

*The Lighterman* to give a receipt for the goods; or an undertaking to convey and ship on board the vessel named the goods specified in the order, or satisfactorily account for the same to the proper officers when called upon ; to deliver the pricking note with the goods on board the ship.

*The Comptroller of Accounts* to proceed as directed by Article 1.

*The Locker* to proceed as directed by Article 1, and to procure the undertaking of the Lighterman to duly ship or account for the goods, or take his receipt for them, before they are removed from the station.

*The Tide Surveyor* } to proceed as directed by Article 1.  
*The Office Searcher* }

## ARTICLE 3.

*Transhipment Goods by Lighter.*

*The Exporter*, or his representative, to present documents as heretofore to the Registrar in the Long Room, obtaining from him the pricking note at the same time as the transhipping order, and to deliver them to the Lighterman.

*The Registrar* to forward the shipping bill and bond note to the Principal Searcher's office; to sign and stamp the pricking note, and issue it with the transhipping order to the Exporter.

*The Office Searcher* to forward the slip to the Tide Surveyor where the export ship is lying; to certify the shipment on the bond note from the receipt on the pricking note, and forward it with the lighter note to the Jerquer.

*The Lighterman* to proceed as directed by Article 2.

*The Tide Surveyor* to examine the goods on board the export ship; to certify on the lighter note the number of packages received, and forward it with the slip, to the Principal Searcher's office; after the examination has been made, to proceed as directed by Article 1.

## ARTICLE 4.

*Drawback Goods by Lighter.*

*The Exporter*, or his representative, to clear the goods with the Searcher on the station where the ship is lying, as heretofore.

*The Searcher* to examine the goods; to issue the pricking note, and take Lighterman's receipt on the shipping bill, as heretofore; to forward shipping bill to the Principal Searcher's office as soon as practicable after the examination of the goods.

*The Office Searcher* to forward the slip to the Tide Surveyor; to certify from the pricking notes the shipment of the goods upon the Customs debentures, and also on the certificates, and permits of Inland Revenue, after the vessel has sailed, and forward them as heretofore.

N.B.—Drawback goods not shipped, may, if they have remained in the charge of the Tide Surveyor, be transferred in like manner with bonded goods, and be removed for shipment without a further minute examination, provided they are accompanied by an Officer, at the expense of the exporter.

**ARTICLE 5.**

*Bonded Goods removed by Lighter, not Shipped, to be Transferred.*

*The Tide Surveyor* to note on the slip that the goods are "not shipped for transfer," and return it to the Principal Searcher's office; upon a written undertaking from the exporter, or his representative, to give transfer bond, the Tide Surveyor is to indorse the pricking note with the name of the new ship, and permit the removal of the goods to the vessel named.

*The Exporter*, or his representative, to obtain the transfer certificate at the Principal Searcher's office: and after transfer bond has been given to present the shipping bills to the Transfer Clerk, as heretofore; to obtain from him the new pricking note and forward it to the master or mate on board the new ship to meet the goods.

*The Office Searcher*, upon receipt of the slip showing the goods to be "not shipped," to take care that the particulars are entered into the Transfer Register, and that the goods are transferred to some other vessel, or returned to the warehouse in due course; when transfer bond has been given, and the new shipping bill received, to issue the pricking note for the new ship to the exporter, retaining the shipping bill for the ship's file; to forward the slip to the Tide Surveyor on the station where the vessel to which the goods have been transferred is lying; to certify the transfer on the Locker's order and return it to the Comptroller of Accounts.

*The Comptroller of Accounts*, upon receipt of the Locker's order duly noted that the goods have been "transferred," is to treat it in all respects as if "shipped," the Office Searcher being responsible for the proper disposal of the goods.

**ARTICLE 6.**

*Bonded Goods removed by Lighter, not Shipped, to be returned to Warehouse.*

*The Tide Surveyor* to note on the slip that the goods are "not shipped," to return it to the Office Searcher, and permit the return of the goods to the warehouse.

*The Office Searcher* to return the Locker's order to the Locker, and the shipping bill to the Comptroller of Accounts.

*The Locker* to certify the receipt of the goods into the warehouse upon the Locker's orders, and forward it to the Comptroller of Accounts, taking care that the Superintendent

of Lockers has first certified upon the order that the goods are correctly received.

*The Comptroller of Accounts* to certify upon the shipping bill that the goods have been re-entered in the Register, and return the document to the Office Searcher.

#### ARTICLE 7.

*Bonded Goods cleared for Shipment by Lighter, not delivered from the Warehouse.*

*The Locker*, at the expiration of fourteen days after the Locker's order has been issued, or sooner, should the vessel named have sailed, or if he has received intimation that the goods are not intended to be shipped, to obtain the counterpart of the Locker's order, and return it with the order to the Comptroller of Accounts, having previously noted thereon that the goods have not been delivered.

*The Comptroller of Accounts* } to proceed as directed by  
*The Office Searcher* } Article 6.

#### ARTICLE 8.

*Bonded Goods cleared for Shipment by Lighter, Short Shipment, and Deficiencies.*

*The Tide Surveyor* to certify any short shipment or deficiency of the goods on the slip and pricking note, showing, where practicable, the mark and number of any package which may be missing, or in which deficiencies may have been discovered; to forward the slip, specially addressed, to the principal Office Searcher.

*The Office Searcher* to take care that such short shipments and deficiencies are satisfactorily accounted for according to the terms of the export bond, or the duties thereon paid.

#### ARTICLE 9.

*Bonded Goods cleared for Shipment by Lighter, not Shipped, to be "Landed for Transfer" into the Charge of the Searcher.*

*The Tide Surveyor* to forward the slip to the Searcher on the station where the goods are to be landed.

*The Searcher*, having received the goods, to examine them, and note on the slip, "receiver in charge," and forward the slip to the principal Searcher's office.

*The Office Searcher* to proceed as directed by Article 5,

---

observing in the event of the goods being returned to the warehouse, that the Locker's order be obtained to accompany them on such return, and if the goods be not transferred or returned to the warehouse within six days, they are to be sent to the Queen's warehouse.

#### ARTICLE 10.

##### *Bonded Goods removed from the Warehouse by Cart for Shipment from the Quay into Ship alongside.*

*The Exporter*, or his representative, to proceed as directed by Article 1, excepting that he is to present the pricking note with the dandy note to the Searcher on the station where the export ship is lying, as heretofore.

*The Comptroller of Accounts* to proceed as directed by Article 1, excepting that the pricking note is not to be issued when the goods are to be conveyed by cart; to give the dandy note and Locker's order to the Exporter, as heretofore.

*The Locker*, having delivered the goods to the carman, and obtained his receipt, to enclose the dandy note in an envelope and forward it with the goods to the Searcher on the station where the export ship is lying; to certify the delivery upon the Locker's order and forward it to the Principal Searcher's office as directed by Article 1.

*The Office Searcher*, on receipt of the shipping bill, to forward a slip to the Tide Surveyor, and proceed as directed by Article 1.

*The Shipping Officer* to see that the number of packages received agrees with the dandy note, to certify the number on the back, as heretofore, and return it to the Searcher; having received the pricking note from the Searcher (after the goods have been examined), to show it to the wharfinger, and deliver it to the master or mate on board the ship; to give his strict attention to the shipment of the goods; to certify upon the dandy note that the goods have been shipped, and to return it to the Searcher to be forwarded to the Principal Searcher's office.

*The Searcher* to examine the goods, and record his examination on the dandy note; to issue the pricking note to the Shipping Officer, and give his general supervision to the shipment of the goods.

*The Tide Surveyor*, having received the slip, to ascertain that the goods are on board the ship, and certify the same on the slip, to obtain the receipt of the master or mate to the pricking note, and proceed as directed by Article 1.

**ARTICLE 11.**

*Bonded Goods removed by Cart for Shipment from Quay  
into Lighter.*

*The Exporter*  
*The Comptroller of Accounts*  
*The Locker*  
*The Tide Surveyor*  
*The Searcher*

} to proceed as directed by  
Article 10.

*The Shipping Officer* to proceed as directed by Article 10; to obtain the signature of the lighterman upon the dandy note for the goods, and deliver the pricking note to the lighterman, as heretofore.

**ARTICLE 12.**

*Bonded Goods removed by Cart, not shipped, to be Transferred.*

*The Searcher* to note on the dandy note that the goods are not shipped, and forward it to the Principal Searcher's office; having received it back from the Office Searcher with the transfer noted upon it, to issue the pricking note for the new ship; if the goods are to be removed to any other station by cart, the dandy note is to be enclosed in an envelope, and forwarded by the Officer in charge of the goods to the Searcher on the station where the export ship is lying, and the new pricking note to be there issued; if the goods are to be removed by lighter, the Lighterman's receipt is to be taken on the dandy note, which is to be forwarded to the Principal Searcher's office.

*The Exporter*, or his representative, to obtain the transfer certificate at the Principal Searcher's office: and after transfer bond has been given to present the shipping bill as heretofore.

*The Office Searcher* to forward the slip to the Tide Surveyor on the station where the ship to which the goods are transferred is lying.

**ARTICLE 13.**

*Bonded Goods removed by Cart, not Shipped, to be returned  
to the Warehouse.*

*The Office Searcher* to forward the shipping bill to the Comptroller of Accounts, and return the Locker's order to the Searcher.

*The Searcher* to forward the dandy note and Locker's order to the Locker by the Officer in charge of the goods; having received the dandy note back from the Locker with the receipt

of the goods noted thereon, to forward it to the Principal Searcher's office.

*The Locker* to note on the order and dandy note the return of the Goods into the Warehouse; to forward the order to the Comptroller of Accounts (taking care that the Superintendent of Lockers has first certified upon it that the goods are correctly received), and to send the dandy note back to the Searcher.

*The Comptroller of Accounts* to certify on the shipping bill that the goods have been re-entered on the register, and return the document to the Principal Searcher's office.

#### ARTICLE 14.

*Bonded Goods to be removed by Cart, not delivered from the Warehouse.*

*The Locker*  
*The Office Searcher*  
*The Comptroller of Accounts* } to proceed as directed by Article 7.

#### ARTICLE 15.

*Drawback Goods for Shipment from the Quay into Ship alongside.*

*The Exporter*, or his representative, to present the usual documents to the Searcher where the export ship is lying, as heretofore.

*The Searcher* to examine the goods, and forward the shipping bills and excise certificates to the Principal Searcher's office as soon as practicable after the examination; to issue the pricking note to the Shipping Officer, and proceed as directed by Article 10.

*The Office Searcher*  
*The Shipping Officer*  
*The Tide Surveyor* } to proceed as directed by Article 10.

#### ARTICLE 16.

*Drawback Goods not Shipped.*

May be transferred under the same regulations as directed by Article 10.

N.B.—Nothing in these regulations to interfere with the regulations now in force with respect to goods being sent in charge of Officers.

BOUNTIES AND DRAWBACKS  
OF THE  
CUSTOMS AND INLAND REVENUE

*Payable either at the Custom House of the Port of Exportation, or at that where the import duty was paid.*

	<i>£ s. d.</i>
BEER, (1), made in the United Kingdom, exported as merchandize, in the brewing of which the worts used were of the following specific gravity, viz.,	
1·041° . . . . barrel of 36 gallons	0 4 1
1·054° . . . . ditto	0 5 5
1·068° . . . . ditto	0 6 9
1·081° . . . . ditto	0 8 1
1·095° . . . . ditto	0 9 6
1·108° . . . . ditto	0 10 10
1·122° . . . . ditto	0 12 2
(17 & 18 Vict. cap. 27; (Inland Revenue) Books, in complete sets, or, if periodicals, in perfect parts, and account books, plain or ruled, bound or unbound, exported as merchandize—(Inland Revenue)—2 & 3 Vict. cap. 23 . . . . lb.	0 0 1½*
COFFEE, roasted, shipped as stores, or removed to the Isle of Man for home use there.—18 & 19 Vict. cap. 97 . . . . lb.	0 0 3

(1) By the 17 & 18 Vict. cap. 27, a penalty is imposed upon any person who, on giving notice to ship Beer for exportation, shall represent the original gravity of the worts used in brewing such Beer to have been greater than the actual gravity thereof before fermentation; or who shall claim a higher rate of Drawback in respect of such Beer than he is justly entitled by law to claim; and in such cases the Beer is liable to forfeiture.

No Drawback will be paid upon any Beer, the shipment of which has not been certified by the proper Officer of Customs.

Drawback may be allowed on beer shipped as stores on board vessels bound to foreign parts, provided none of the packages be opened, nor any of the beer be consumed in the United Kingdom.—G. O., No. 78, 1855.

Bottled strong beer may be exported on drawback in cases containing 2 dozen quart or 2 dozen pint bottles, provided the quantity exported, be not less than 36 gallons.—G. O., No. 14, 1846.

The examination of Beer and of all other Excise goods for Drawback, is in future to be entrusted to the Officers of the Water Guard.—B. M. 9th June, 1858.

\* Five per cent. additional to be allowed. 3 & 4 Vict. cap. 17.

		<i>£ s. d.</i>
HOPS, British cured and fit for use.—(Inland Revenue.)—1 and 2 Geo. 4, cap. 100, lb.		0 0 2*
PAPER, viz., sheathing-paper, button-paper, button-board, mill-board, paste-board, scale-board,—(Inland Revenue.)—2 and 3 Vict. cap. 23 <sup>(1)</sup> . . . . . lb.		0 0 1½*
— Printed, Painted, or Stained, doz. sqr. yds.		0 0 2*
PLATE (*), of wrought Gold, manufactured and marked in Great Britain, (Customs' Drawback), viz.:—		
..... made since the 1st Dec., 1784 . oz.	0 8 0	
..... made since the 5th July, 1797 . oz.	0 16 0	
..... made since the 31st Aug., 1815 . oz.	0 17 0	
— of wrought Silver, manufactured in Great Britain, assayed and marked therein, viz.:—		
..... made since the 1st Dec., 1784 . oz.	0 0 6	
..... made since the 5th July, 1797 . oz.	0 1 0	
..... made since the 10th Oct., 1804 . oz.	0 1 3	
..... made since the 31st Aug., 1815 . oz.	0 1 6	
— of wrought Gold or Silver, being new, and not having been used, and duly marked, manufactured in Ireland, and exported; (3 & 4 Wm. 4, cap. 97) . . . . oz.	0 1 0	
RICE, or PADDY, cleaned in the United Kingdom. —18 and 19 Vict., cap. 97 . . . cwt.	0 0 4½	
SUGAR, REFINED, until the 31st March, 1860, (20 & 21 Vict. cap. 61):		
— Refined sugar in loaf, complete or whole or lumps duly refined having been perfectly clarified and thoroughly dried in the stove and being of an uniform whiteness throughout, or Sugar Candy, or Sugar refined by the centrifugal machine, or by any other process, and not in any way inferior to the export standard No. 3, approved of by the Lords of the Treasury cwt.	0 17 2	

\* Five per cent. additional to be allowed.—3 & 4 Vict. cap. 17.

(1) Glazed paper is not entitled to drawback on exportation, but the allowance is made on glazed and other press papers for clothiers and hotpressers when used in the pressing of woollen cloths and stuff.—2 & 3 Vict. cap. 28.

(2) The drawback on Plate is paid at Goldsmiths' Hall, notwithstanding the entry outwards is made at, and the debenture issued from, the Customs. Drawback is allowed on plate exported as merchandise, and for the private use of persons residing or going to reside abroad, provided it be new, and never been used.—25 Geo. 3, cap. 64, and 52 Geo. 3, cap. 59.

## SUGAR, REFINED, continued:

	L s. d.
— Such refined sugar already described, if pounded, crushed, or broken in a warehouse approved by the Commissioners of Customs, such sugar having been there first inspected by the officers of Customs in lumps or loaves, as if for immediate shipment, and then packed for exportation in the presence of such officers and at the expense of the exporter . cwt.	0 17 2
— Refined sugar unstoved, pounded, crushed or broken, and not in any way inferior to the export standard sample No. 1, approved by the Lords of the Treasury, and which shall not contain more than 5 per cent. moisture over and above what the same would contain if thoroughly dried in the stove . . . . cwt.	0 16 4
— Bastard or refined sugar, unstoved, broken in pieces, or being ground, powdered, or crushed, not in any way inferior to the export standard sample No. 2, approved by the Lords of the Treasury . cwt.	0 15 1
— Bastard or refined sugar being inferior in quality to the said export standard sample No. 2 . . . . cwt.	0 12 8
TOBACCO, manufactured in the United Kingdom, made into Cut, Shag, Roll, or Carrot Tobacco, or Segars, such Segars, when exported as merchandise, being packed in cases containing not less than 80 lbs. net weight, on exportation or shipment as stores—(18 & 19 Vict. cap. 97) . lb.	0 2 7½*
WINE, excepting Lees of Wine, upon exportation or shipment as stores—(18 and 19 Vict. cap. 97.) (1)	
— the produce of a British Possession gallon	0 2 9*
— all other sorts . . . . gallon	0 5 6*

\* 5 per cent. additional to be allowed.

(1) *Overclaim for Drawback on Wine.*—In all cases where the overclaim amounts to 3½ per cent. on the quantity entered, the exporter is required to apply to the Commissioners of Customs for permission to amend the same, the debenture being withheld pending the decision; but the shipment of the goods may proceed, provided there be no reason to suspect that fraud was intended. Where the overclaim is less than 3½ per cent., the Landing Surveyor and the Searcher at the station may permit the amendment of the claim, and certify the correctness of the alteration on the Shipping Bill.—B.M. 3rd Dec., 1857.

## INLAND REVENUE DUTIES.

---

	<i>£ s. d.</i>
Hops grown in Great Britain . . . . lb.	0 0 2*
— Imported from Ireland to England. (43 Geo. 3, cap. 89; 45 Geo. 3, cap. 94.). lb.	0 0 2*
MALT, made from Barley, or any other Corn or Grain (except Malt made for home use in Scotland and Ireland from Bear or Bigg only), or Malt brought thence into England without certificate. (6 Geo. 4, cap. 58) . . . . bushel	0 2 7*
— made from Bear or Bigg only, in Scotland or Ireland, for home use . . . . bushel	0 2 0*
PAPER, glazed, sheathing, button, button-board, mill-board, paste-board, and scale-board. (2 & 3 Vict., cap. 23). . . . lb.	0 0 1½*
PLATE, of Gold, wrought (4 Geo. 4, cap. 26.) oz. Troy	0 16 0
— Silver wrought . . . . oz. Troy	0 0 6
SPIRITS, (18 & 19 Vict., cap. 94) (*) . . . gall.	0 8 0
— plain British Spirits, made in Guernsey, Jersey, Alderney, or Sark . . . gallon	0 9 0
SUGAR, made in the United Kingdom is liable to the same duties of Inland Revenue as are chargeable on sugar imported.— 20 & 21 Vict. cap. 61.	

\* 5 per cent. additional duty to be charged. 3 and 4 Vict. cap. 17.

(\*) By the Act, 21 Vict., cap. 15, the duties on Spirits were assimilated, the  
additional duty of one shilling and ten pence per gallon having been levied on  
Spirits distilled or consumed in Ireland, on and after the 19th April, 1858.

## S H I P S' S T O R E S.

---

Every foreign ship employed in carrying goods or passengers coastwise from one part of the United Kingdom to another, or from the islands of Guernsey, Jersey, Alderney, Sark, or Man, to the United Kingdom, or from thence to any of the said islands, or from one of the said islands to another, or from any part of one of those islands to any other part of the same, shall be subject, as to stores for the use of the crew and in all other respects, to the same laws and regulations to which British ships so employed are now subject.—18 & 19 Vict., cap. 96, s. 13.

Coasting vessels may not ship bonded goods as stores, and officers are not to act upon any "Request" until bond has been given.(1)—G. O. 18th May, 1839, and 19th Sept., 1843.

*Burden of Ship, and Duration of Voyage.*—Bonded stores may be shipped on board vessels of 50 tons burden at least(2), bound on a foreign voyage, the duration of which, out and home, will not be less than 40 days, provided such stores be borne upon the victualling bill, duly granted and shipped under the care of the proper officers.(3)—16 & 17 Vict., cap. 107, s. 140.

---

(1) The master or owner is required to sign the "Request Note" in the presence of the Searcher, or at those ports where there is no stationary Searcher, in the presence of some other competent official.—G.O., No. 17, 1857.

(2) Bonded Stores may be shipped, duty free, on board foreign ships of war, and foreign merchant vessels bound to distant ports, or putting into ports in this country, on a voyage home, on like conditions to those prescribed in T. O. 14th March, 1845.—G. O. No. 48, 1849.

(3) Before a victualling bill is issued, the Searchers are to ascertain with regard to vessels taking cargo, that they are regularly entered outwards, and with respect to vessels in ballast, that the master's ballast declaration, has been produced.—B. M. 9th Jan., 1840.

*Vessels clearing Coastwise to take in Cargoes.*—On the clearance coastwise of vessels in London to take in cargoes for foreign parts, the Searchers are to apprise the Collectors and Controllers at the outports where the vessels may be bound, of the quantity and description of the goods shipped as stores, and that bond has been given that such stores shall not be consumed, nor any package opened or altered, until the vessel's final clearance. The Collectors and Controllers are in like manner to cause a similar communication to be made to the ports where the outward cargoes are to be taken on board, and the officers at such ports are to see that the same are on board.—B. M. 19th Feb., 1888.—See also G. O. No. 71, 1848.

# A TABLE OF

*Being the maximum quantities that may be shipped of Foreign  
factured Goods, or upon Drawback: calculated for the  
Kingdom to the several parts of the World, out and home.—*

For the Master, each Mate, and each Cabin Passenger Wine is allowed, and Beer for each Person on board.				For each Person on board			
WINE and BEER.(1)		SUGAR, REFINED.	SEGARS,(2) NEGROHEAD, TOBACCO UN- MANUFACTURED OR BRITISH MANUFACTURED TOBACCO.(3)	PEPPER.		TEA (4).	
1 quart per day.		3 oz. per day.	½ oz. per day.	1½ oz. & ½ day.	½ oz. per day.		
DAYS.	galls. gills.	lbs. oz.	lbs. oz.	lbs. oz.	lbs. oz.	lbs. oz.	lbs. oz.
40	12 16	9 6	0 12½	0 33	0 12½		
42	13 4	9 13½	0 13½	0 33	0 13½		
80	25 0	18 12	1 9	0 7½	1 9		
90	28 4	21 1½	1 12½	0 8	1 12½		
95	29 22	22 4½	1 13½	0 8½	1 13½		
100	31 8	23 7	1 15½	0 8½	1 15½		
105	32 26	24 9½	2 0½	0 9½	2 0½		
110	34 12	25 12½	2 2½	0 9½	2 2½		
120	37 16	28 2	2 5½	0 10½	2 5½		
130	40 20	30 7½	2 8½	0 11½	2 8½		
140	43 24	32 18	2 11½	0 12½	2 11½		
150	46 28	35 2½	2 14½	0 13½	2 14½		
160	50 0	37 8	3 2	0 14½	3 2		
165	51 18	38 10½	3 3½	0 14½	3 3½		
180	56 8	42 3	3 8½	1 0	3 8½		
185	57 26	43 5½	3 9½	1 0½	3 9½		
190	59 12	44 8½	3 11½	1 0½	3 11½		
200	62 16	46 14	3 14½	1 1½	3 14½		
210	65 20	49 3½	4 1½	1 2½	4 1½		
230	71 28	53 14½	4 7½	1 4½	4 7½		
240	75 0	56 4	4 11	1 5½	4 11		
260	81 8	60 15	5 1½	1 7½	5 1½		
270	84 12	63 4½	5 4½	1 8	5 4½		
360	112 16	84 6	7 0½	2 0½	7 0½		
365	114 2	85 8½	7 2	2 0½	7 2		
380	118 24	89 1	7 6½	2 1½	7 6½		
400	125 0	93 12	7 13	2 3½	7 13		
420	131 8	98 7	8 3½	2 5½	8 3½		
430	134 12	100 12½	8 6½	2 6½	8 6½		
450	140 20	105 7½	8 12½	2 8½	8 12½		
700	218 24	164 1	13 10½	3 14½	13 10½		

(1) Wine, in lieu of Spirits (1 pint Wine = ½ pint Spirits), may be shipped, or a proportion of each. When bottled in the warehouses, in cases of not less than one dozen reputed quarts; but duty-paid wine may not be shipped for drawback in less than three dozen reputed quart bottles on each occasion.—G. O. 1st April, 1834, & 18th Feb., 1886.

(2) The entire quantity to be shipped in one package.—B. O. 23rd Nov., 1832.

(3) Two pounds per lunar month for each non-commissioned officer or soldier embarked for foreign service are allowed. T.O. 4th Oct. 1845.

(4) The total allowance may be taken in either article—½ oz. Tea being equivalent to 1 oz. of Coffee, Cocoa or Cocoa Paste.—G.O. 24th June, 1833.

## SHIPS' STORES,

*Goods, free of duty, from the Warehouses; and of British Manufacture, of all officially-estimated Voyages from the United Kingdom. The additional 25 per cent. to provide for casualties is included.*

*For each Person on board.*

COFFEE OR COCOA.	SUGAR RAW, and MOLASSES. <sup>(1)</sup>	DRIED FRUITS and RICE, of each.	BUTTER, and CHEESE,	VINEGAR.	SPIRITS <sup>(2)</sup>	
					1 oz. per day	2½ oz. per day
3 2	7 2	14 5	12 8	0 14	1 18	
3 4½	7 8	15 0	13 2	0 15	1 20½	
6 4	14 4	28 9	25 0	0 28	3 4	
7 0½	16 1	32 2	28 2	1 0	3 16½	
7 6½	16 15	33 14	29 11	1 1	3 22½	
7 13	17 13	35 11	31 4	1 3	3 29	
8 3½	18 12	37 8	32 13	1 5	4 3	
8 9½	19 10	39 4	34 6	1 7	4 9½	
9 6	21 6	42 14	37 8	1 10	4 22	
10 2½	23 3	46 7	40 10	1 14	5 2½	
10 15	25 0	50 0	43 12	1 18	5 15	
11 11½	26 12	53 9	46 14	1 21	5 27½	
12 8	28 9	57 2	50 0	1 25	6 8	
12 14½	29 7	58 14	51 9	1 27	6 14	
14 1	32 2	64 4	56 4	1 31	7 1	
14 7½	33 0	66 3	57 13	2 2	7 7	
14 13½	33 14	67 11	59 6	2 4	7 13½	
15 10	35 11	71 6	62 8	2 7	7 26	
16 6½	37 8	75 0	65 10	2 11	8 6½	
17 15½	41 1	82 2	71 14	2 17	8 31½	
18 12	42 13	85 11	75 0	2 21	9 12	
20 5	46 6	92 13	81 4	2 28	10 5	
21 1½	48 3	96 6	84 6	3 0	10 17½	
28 2	64 4	128 9	112 8	4 0	14 2	
28 8½	65 2	130 5	114 1	4 2	14 8	
29 11	67 13	135 11	118 12	4 7	14 27	
31 4	71 6	142 3	125 0	4 14	15 20	
32 18	75 0	150 0	131 4	4 22	16 18	
33 9½	76 12	153 9	134 6	4 25	16 25½	
35 2½	80 5	160 11	140 10	5 0	17 18½	
54 11	125 0	250 0	318 12	7 26	27 11	

<sup>(1)</sup> Cane-juice, or Syrup, may be substituted in any desired proportion not exceeding 2½ oz.; or, in Temperance Ships, 3 oz. per diem.—G.O. No. 21, 1851.

<sup>(2)</sup> One-fifth of the quantities of Spirits is permitted to be shipped on board Temperance Ships for medical purposes.—G.O. 18th December, 1857.

Brandy, Rum, Geneva and other foreign "Spirits not sweetened;" also "British sweetened Spirits."—B.M., 23rd Nov., 1832, 18th Dec., 1840; and G.O., 2nd June, 1857.

Colonial Rum, or British Spirits bonded with the Excise, should be in the proportion of one-half part of the spirits shipped.—G.O. 31st July, 1838.

*Surplus Stores*<sup>(1)</sup> are subject to the same duties and regulations as merchandize, and may be entered, on payment of the proper duties for the private use of the master, purser, or owner of the importing ship, or of any passenger to whom they may belong or may be warehoused for the future use of such ship, although the same could not legally be imported as merchandize.—16 & 17 Vict., cap. 107, s. 70.

---

(1) Steam vessels trading between the Channel Islands and this country may supply themselves at the former places with stores for the voyages from and to; but, on arrival here any surplus stores the Tide Surveyor may consider needful shall be placed under seal on board, until the return voyage.—B. O. 27th Nov. 1850 (Southampton).

*Drawback Stores* shipped on board a British vessel clearing from one port in the United Kingdom for another British and a foreign port; the debentures for such stores should not be issued until a certificate shall have been received by the officers at the port of shipment from the Collector and Comptroller at the port whence the ship sailed on her foreign voyage, to the effect that such goods were actually on board at the time of her departure; and in any case in which the Collector and Controller shall receive a letter of advice of the shipment of drawback goods, and the vessel does not arrive within a reasonable time, they are not to fail to communicate the circumstance to the officers who had written.—G. O. No. 71, 1848.

Stores for the use of the crews on board British Colonial ships *victualled abroad* for the voyage to this country and back, whilst the crew remains on board, such portion may be delivered by the Tide Surveyor from under seal, from time to time, as may be necessary for the use of the crews whilst the vessels are re-loading; but no part of such stores may be landed under any circumstances, except in charge of an officer for deposit in the Queen's warehouse; and the indulgence not to extend to stores shipped from the bonded warehouses in this country.—G. O. No. 88, 1850.

*Spirits reported as stores* left on board vessels, whether British or Foreign, to be in future secured under official seal in a place on board, selected by the Tide Surveyor, and set apart for that purpose, instead of placing the seal on the packages themselves.—G. O. No. 108, 1845. But spirits, in excess of what may be deemed a fair allowance for present use on board foreign vessels resorting to the coast of the United Kingdom for the purpose of fishing are to be secured in the Queen's warehouse until their departure.—B. O. 29th Jan., 1842.

*Masters of vessels*, in rendering their reports, are cautioned against irregularities, as regards surplus stores, and informed that the provisions of the 50th s. of 16 & 17 Vict. cap. 107, will be strictly enforced in those cases in which it shall appear that such irregularities have resulted from a want of due caution on their part.—B. M. 16th Dec., 1843.

—*Bond to be given* prior to the shipment of all goods (B. P. Rum included) that may be removed from the bonded warehouse for such purpose.—G. O. 18th Sept., 1848, and No. 124, 1847. When the employment of an officer for the purpose of following store goods may be necessary, the principle of charging the parties with a moiety only of his day's pay is affirmed in cases in which he may have been employed by the Crown during a part of the same day.—G. O. No. 44, 1847.

*Cargo used as Stores—Penalty.*—If it shall appear at any time that goods shipped from the warehouses as cargo, have been used as stores<sup>(1)</sup>, or otherwise disposed of during the voyage, and not accounted for to the satisfaction of the Commissioners of Customs, the bond entered into will be put in suit, and the full penalty enforced.—B. M. 29th March, 1843.

*Ships' Stores removed to another Port.*—All legal sized packages of warehoused goods, forwarded from one warehousing port to another, shall be forwarded under the ware-

(1) *Surplus Stores* of one vessel may be transferred to any other vessel, on compliance with the usual regulations, and subject also to the restrictions of the 140th sec., 16 and 17 Vict. cap. 107.—G. O. 2nd May, 1835.

— requiring documentary proof of produce, may be admitted to entry, upon the master making declaration on the warrant that they are of British Possession produce.—B. O. 6th June, 1832.

— Rum, the surplus stores of ships from a British Possession, may be admitted to entry at the low duty, provided the officers can certify, by endorsement on the warrant, that it is the produce of a British Possession in America; the master also making proof that the same was shipped in the United Kingdom as stores.—B.O. 4th Dec., 1845.

— on board vessels in English ports from Scotland or Ireland.—*Regulations affecting*, see Inland Revenue G.O. 26th July, 1849.

— on board any importing vessel about to proceed coastwise only, must be placed under seal, and a particular account thereof transmitted to the Collector or Controller, at the port of destination; and whenever the quantity of high-duty goods appears excessive, a special bond must be required.—G.O. No. 116, 1845.

— *British Biscuit*, may be passed duty free by the Tide Surveyors upon the master making a declaration that the article is British; such declaration to be annexed to the Tide Book and the number of packages to be noted therein.—G.O. No. 62, 1850.

— Biscuits being returned stores, and biscuits shipped as stores.—See G.O. No. 132, 1845, G.O. 25th April, 1848, and 8th Feb., 1844.

— The unconsumed stock of Tobacco injured by the voyage may be delivered for re-manufacture upon bond being given to return the same into the warehouse within a limited period for re-shipment as stores.—T. O. 6th Sept., 1883.

The Board having adverted to the regulation established at this port by minute of the 23rd February, 1843, with the view of relieving the Tide Surveyors from the intervention to which they were subjected in the execution of their ordinary duties by queries from the Jerquer's office, arising out of discrepancies between the quantities of stores reported and those found on board, direct that at the time of rummage the Tide Surveyors should call on the Master to account for any such discrepancies, and if satisfied, make a memorandum to that effect at the foot of the rummage account; or, if otherwise, forthwith report the circumstance, that the necessary steps may be taken before the departure of the vessel upon another voyage.—G O. No. 116, 1848.

housing regulations; and all packages less than the legal size, and all packages removed as stores from a warehousing port to a port not a warehousing port, shall be removed under special bond. (1)—G. O. 23rd July, No. 80, 1845.

*Spirits and Tobacco removed to Ports not Warehousing Ports in illegal packages.*—Packages of Spirits and Tobacco, containing less than the legal quantity, may be removed to ports not warehousing ports for those articles, upon special bond for their shipment as stores within three months, and payment of duties upon any deficiencies; the officers at the port of removal to apprise the Collector and Comptroller at the port of destination of the delivery of the goods, and of the circumstances under which it has been allowed. This regulation is not intended to prevent the shipment of stores in illegal sized packages on board vessels proceeding from one port to another, and intended for use upon the foreign voyage from such second port.—G. O. No. 36, 1848.

*Repacking for Stores,* is confined to the following articles, and in no case are the goods allowed to be repacked into smaller quantities than those specified against each. viz. (2):—

Packages.	Packages.
Black or Green Tea . . . 7 lbs.	Rice . . . . . 56 lbs.
Raw Sugar . . . . . 56 "	Almonds out of the shell 7 "
Refined Sugar . . . . . 28 "	Ditto in the shell. . . . . 28 "
Currents or Raisins (3) . . . 14 "	Butter . . . . . 28 "
Tobacco . . . . . 14 "	Cheese . . . . . 14 "
Cigars (4) . . . . . 4 "	Cocoa . . . . . 28 "
Raw Coffee . . . . . 28 "	Spirits, viz.: (5)—Brandy
Molasses . . . . . 56 "	Rum, Geneva . . . . . 5 gallons.

(1) Stores for a particular ship at another port, are to be treated as direct exportations and removed under special bond, in like manner as stores removed to places which do not possess bonding privileges under the G. O. No. 80, 1845, a certificate from the officer of the revenue having cognisance of the shipment, that the goods have been put on board the vessel being deemed sufficient proof of their exportation. In each case it is to be stated on the bond and request noted that the delivery has taken place under the conditions of this minute, G.O. No. 83, 1852. Form of Bond contained in G.O. No. 12, 1853.

(2) This order does not apply to cases where, with reference to the number of the crew and the duration of the voyage, so large a quantity of each article may not be required.—G. O. No. 45, 1844.

(3) As boxes of raisins are weighed on importation at five in a draft, they may be delivered for stores on the average weight of five instead of weighing each box separately.—B. M. 31st July 1850.

(4) Cigars allowed to be shipped in packages of 2 lbs.—B. O. 17th Oct., 1848, No. 507.

(5) See G.O. No. 100, 1849, for regulations respecting the shipment thereof.

## S T O R E S.

---

A list of the average number of Days at which may be estimated the duration of a Voyage from the United Kingdom to the different Ports enumerated, and back.

Ports.	Days.	Ports.	Days.	Ports.	Days.		
Abo	- - -	100	Botany Bay	- - -	420		
Algiers	- - -	120	Batavia	- - -	400		
Almeria	- - -	100	Corunna	- - -	80		
Azores Islands	- - -	80	Cadiz	- - -	90		
Alicant	- - -	110	Carlscrona	- - -	100		
Altea	- - -	110	Cartagena	- - -	100		
Antigua	- - -	180	Cape de Verde Is-	lands, viz. :-			
Augustine's Bay	- - -	150					
Ancona	- - -	160	St Antonia,	100	Dantzic	- - -	100
Alexandria	- - -	180	St. Vincent,		Drontheim	- - -	100
Ascension Island	- - -	240	St. Jago,		Delaware Bay	- - -	180
Archipelago Isles	- - -	180	Ceuta	- - -	120		
Annabona	- - -	180	Canary Isles	- - -	95		
Archangel	- - -	120	Christiana	- - -	100		
Australia	- - -	420	Copenhagen	- - -	100		
Alexandretta	- - -	180	Cette	- - -	130		
Aquapulco, Mexico	- - -	450	Civita Vecchia	- - -	130		
Bremen	- - -	42	Corsica, Isle of	- - -	130		
Bayonne	- - -	80	Cayenne	- - -	180		
Bilboa	- - -	80	Cape Hayti	- - -	210		
Bordeaux	- - -	80	Charlestown	- - -	120		
Bergen	- - -	100	Chesapeake Bay	- - -	120		
Bona	- - -	120	Cuba	- - -	210		
Bornholm	- - -	100	Curagoa	- - -	180		
Barcelona	- - -	110	Cronstadt	- - -	100		
Bay of Rosas	- - -	110	Candia, Isle of	- - -	160		
Baltimore	- - -	120	Cephalonia	- - -	160		
Bahama Isles	- - -	150	Corfu Isle	- - -	160		
Barbadoes	- - -	180	Calabar	- - -	180		
Berbice	- - -	180	Cape Coast Castle	- - -	200		
Bermuda	- - -	120	Carthagena, Spanish	- - -			
Boston	- - -	120	Main	- - -	240		
Bahia	- - -	200	Cape St. Mary	- - -	180		
Brazils	- - -	200	Constantinople	- - -	180		
Buenos Ayres	- - -	240	Columbia River	- - -	700		
Bay of Campeachy	- - -	240	Cumana	- - -	240		
Barcelor	- - -	365	Cyprus	- - -	180		
Bombay	- - -	365	Cape of Good Hope	- - -	240		
Bengal	- - -	400	Callao	- - -	400		
				Guanapatam	- - -	400	

## STORES, continued:

Ports.	Days.	Ports.	Days.	Ports.	Days.
Hamburg	- 42	Manilla	- 420	Rome	- 120
Heligoland	- 42	Mangalore	- 365	Rhode Island	- 180
Hayti	- 210	Masulipatam	- 400	River Gambia	- 120
Halifax	- 120	Mocha	- 365	Rio Grande	- 200
Havana	- 200	Nantz	- 80	Rio Janeiro	- 200
Honduras	- 240	Newfoundland	- 120	Sallee	- 120
Hudson's Bay	- 240	North Bergen	- 100	Stettin	- 100
Hobart Town	- 400	Naples	- 180	Stockholm	- 100
Iceland	- 100	Narbonne	- 120	St. Antonio	} Canary Isles
Ivica	- 110	Nice	- 180	St. Jago	
Italy	- 180	Nevis	- 180	St. Vincent	
Isle of Sable	- 120	Nova Scotia	- 120	St. John's, Newfound-	
Ionian Isles	- 180	New York	- 120	land	- 120
Islands in the Archi-		New Brunswick	- 120	St. Mary's	- 95
pelago	- 180	New Port	- 120	St. Michael's, Azores	80
Isle of France and		New Providence	- 160	St. John's, New	
Bourbon	- 270	New Orleans	- 190	Brunswick	- 120
Jamaica	- 210	New Guinea	- 400	St. Andrew, ditto	- 125
Java	- 400	New South Wales	- 400	Salerno	- 130
Konigsberg	- 100	New Zealand	- 400	Sardinian Isle	- 130
Lisbon	- 80	Negapatam	- 400	St. Andero	- 80
Lubec	- 100	Oporto	- 80	St. Ubes	- 80
Leghorn	- 180	Odessa	- 240	Susa	- 120
Long Island	- 180	Otahite	- 420	Savannah	- 150
La Guayra	- 240	Owhyhee	- 420	Syracuse	- 140
La Conception	- 400	Petersburgh	- 100	St. Augustine's Bay	- 150
Lima	- 430	Pillau	- 100	St. Bartholomew	- 180
Ladrones	- 400	Placentia Harbour	- 120	St. Croix	- 180
Maastroom	- 100	Port Saint John, New-		St. Christopher's	- 180
Malaga	- 100	foundland	- 120	St. Domingo	- 210
Madeira	- 90	Port-au Prince, Hayti	210	St. Eustatia	- 180
Menel	- 100	Palermo	- 180	St. Lucia	- 180
Mugadore	- 120	Pensacola	- 100	St. Martin	- 180
Majorca	- 110	Philadelphia	- 120	St. Thomas	- 180
Minorca	- 110	Porto Rico	- 210	St. Vincent	- 180
Marselles	- 130	Providence, Bahama		Salonica	- 280
Messina	- 180	Islands	- 160	Santa Martha	- 240
Montreal	- 150	Pernambuco	- 190	St. Salvador, or Bahia	200
Malta	- 140	Porto Bello	- 240	St. Sebastian	- 210
Martinico	- 210	Para	- 185	Senegal	- 180
Mariegalante	- 180	Panama	- 420	Sierra Leone	- 180
Miramichi	- 180	Peru	- 400	Scanderoon	- 180
Montserrat	- 180	Philippine Islands	- 420	Syra	- 180
Maranham	- 180	Pondicherry	- 400	Smyrna	- 180
Monte Video	- 230	Pelew Islands	- 420	St. Helena	- 240
Madagascar	- 270	Quebec	- 150	Sydney, N. S. Wales	400
Mexico	- 450	Queen Anne's Point	180	Sumatra	- 400
Mauritius	- 270	Rochelle	- 80	Society Islands	- 420
Madras	- 400	Revel	- 100	Swan River	- 365
Malabar	- 365	Riga	- 100	Singapore	- 365
Malacca	- 400	Rugen	- 100	Surat	- 365

## STORES, continued :

Ports.	Days.	Ports.	Days.	Ports.	Days.
Sandwich Isles	- 420	Trinidad	- 180	Venice	- 180
South Sea Fishery, 4 years	Tobago	- 180	Vera Cruz	- 260	
Tangiers	- 120	Trieste	- 160	Venezuela	- 240
Trinity Bay	- 120	Truxillo	- 410	Valdivia	- 400
Tunis	- 120	Timor	- 420	Valparaiso	- 400
Tarragona	- 110	Tellicherry	- 385	Van Diemen's Land	- 360
Tunningen	- 42	Tranquebar	- 400	Wyburg	- 100
Toulou	- 80	Trincomalee	- 380	Zara	- 160
Tripoli	- 120	Vigo	- 80	Zea	- 160
Teneriffe	- 95	Valentia	- 110	Zante Isle	- 160
Tortola	- 180				

NOTE.—For such places as are not included in the foregoing list, the same allowance should be granted as is given to the place situated nearest thereto.

### RENT ON GOODS IN THE QUEEN'S WAREHOUSES.

	£ s. d. Per Week.
Perkins of Butter . . . . . each	0 0 1
Packages of baggage, and on small packages of presents, &c., viz.—Boxes, Kegs, Jars, &c., Empty Casks, Bundles of Mats, and of empty Sacks, all Samples, and Wines, Spirits, or other Liquids, not exceeding one gallon each package	0 0 2
Packages of Wine, Spirits, or other Liquids, exceeding one gallon, and not exceeding twenty gallons . . . . . each package	0 0 4
— exceeding twenty gallons . . . . . each package	0 0 6
Cheese, loose . . . . . the ton	0 2 0
All other Packages and Goods, not exceeding sixty cubic feet, each package, or when loose . . . . . each parcel	0 0 4
— exceeding sixty and not exceeding eighty cubic feet each package, or when loose . . . . . each parcel	0 0 8
— exceeding eighty and not exceeding one hundred cubic feet, each package, or when loose . . . . . each parcel	0 1 0
And for every ten cubic feet in addition thereto . . . . .	0 0 6
Stores of Naval Officers, and Surplus Stores from Merchant Vessels, deposited for security of duties, viz.:—	
<i>Packages of Wines, Spirits, Cordials, and other Liquids.</i>	
Under two gallons . . . . . each package	Nil.
Two gallons, and under six gallons . . . . . each package	0 0 1
Six gallons and upwards . . . . . each package	0 0 2
<i>Packages and Parcels of Dry Goods—</i>	
Not requiring one cubic foot of space, each package or parcel .	Nil.
One foot, and not above two cubic feet . . . . . "	0 0 1
Exceeding two cubic feet . . . . . "	0 0 2

**NOTE.—**In any case however, in which the same party deposits several Packages of surplus Stores, amounting altogether to two gallons or upwards of liquids, or of dry goods requiring one cubic foot of space or upwards, Rent is to be charged accordingly, although each Package may be of less content than two gallons, or require less space than one cubic foot.

That all Goods not being Baggage or Stores, be allowed to remain three clear days in the Warehouse free of rent, to afford parties a sufficient time to examine and clear the same. That Baggage and Surplus Stores, not being Stores of Naval Officers, be allowed to remain a week free of Rent; but if any Goods, Baggage, or Stores, not being the Stores of Naval Officers, be not cleared within the periods above specified, the Rent shall commence from the day on which the same were received.

That Rent be not charged on Stores forming the remains of the Sea Stock of Naval Officers paid off from Her Majesty's Ships, until the same shall have been in the Warehouse twelve months. That in cases in which the Board's Orders for delivery be not complied with, and the goods taken away within 14 days from the date of the Order, Rent be charged for the time they remain after that period.—G.O. No. 75, 1851.

#### TOBACCO RENT,

CHARGEABLE AT THOSE PORTS ONLY WHERE THE QUEEN IS WAREHOUSE-KEEPER FOR TOBACCO. (1)  
Tobacco, unmanufactured.

	Cwt. qr. lb.	Cwt. qr. lb.
Hogshead, American	.	under 20 0 0 net 4 <i>d.</i>
Tierce "	.	" 8 0 0 " 3 <i>d.</i>
Cask, German	.	" 6 0 0 " 4 <i>d.</i>
" Case or Bale	6 0 0	and under 9 0 0 " 4 <i>d.</i>
"	.	under 1 2 0 " 1 <i>d.</i>
"	1 2 0	and under 2 2 0 " 2 <i>d.</i>
"	2 2 0	" 4 0 0 " 3 <i>d.</i>
"	4 0 0	" 6 0 0 " 3 <i>d.</i>
"	6 0 0	" 8 0 0 " 4 <i>d.</i>
"	8 0 0	" 10 0 0 " 4 <i>d.</i>
Tobacco, manufactured.		
Packages	.	under 2 0 0 " 1 <i>d.</i>
"	2 0 0	and under 3 0 0 " 1 <i>d.</i>
"	3 0 0	" 4 0 0 " 2 <i>d.</i>

#### Cigars and Cheroots.

	Cwt. qr. lb.	Cwt. qr. lb.
Chest or Box, Havannah	.	under 2 0 0 gross 3 <i>d.</i>
" German	2 0 0	and under 3 0 0 " 4 <i>d.</i>
" "	.	under 1 2 0 " 2 <i>d.</i>
" "	1 2 0	and under 2 2 0 " 3 <i>d.</i>
" "	2 2 0	" 8 2 0 " 3 <i>d.</i>
" "	3 2 0	" 5 0 0 " 4 <i>d.</i>

In all cases where the fraction of a week does not exceed 3 days, no Rent is to be charged for such fraction; but if exceeding 3 days, Rent is to be charged for a week. Rent commences from the time of deposit of the first package of a cargo in the Tobacco Warehouse.

#### Rent on Repacked Packages of Manufactured Tobacco and Cigars.

Not exceeding 10 lbs. net . . . . . *d.*

Exceeding 10 lbs. and not exceeding 20 lbs. . . . . *d.*

Exceeding 20 lbs. and not exceeding 30 lbs. . . . . 1*d.*

And so on for all repacked packages above 30 lbs.—B.M., 20th Nov. 1857.

(1) Applicable only to Tobacco imported subsequently to the passing of the 20- & 21 Vict. cap. 62, or which has been or may be bonded or re-bonded between that period and the transfer of the premises from the Crown to a private warehouse-keeper.—B.M. 31st Dec. 1857.

RENT ON GOODS WAREHOUSED IN THE  
CROWN'S PREMISES IN IRELAND.

---

B. O. 15th August, 1846.

List of Goods.	Rent per Week.
	<i>s. d.</i>
Almonds, per barrel . . . . .	0 1 each
— per bale under 4 cwt. . . . .	0 1½ each
— per box . . . . .	0 0½ each
Anchovies, per barrel . . . . .	0 4 per score
— per keg . . . . .	0 4 per score
Apples, per barrel . . . . .	0 0½ each
Baggage, Passengers', per package . . . . .	0 1 each
Barley, Pearl, barrel or keg . . . . .	0 0½ each
Biscuits in bags, about 1 cwt. . . . .	0 0½ per bag
Books, per box . . . . .	0 1½ each
— per pack or chest . . . . .	0 2 each
Bottles, empty, per hamper . . . . .	0 1 each
Candles, per case . . . . .	0 1 each
Cantharides, per case under 4 cwt. . . . .	0 2 each
Capers, per barrel . . . . .	0 0½ each
Cheese, Parmesan, tub or case . . . . .	0 1 each
— loose . . . . .	0 4 per ton
Cocoa Shell . . . . .	0 6 per ton
Coffee and Cocoa . . . . .	0 8 per ton
Currants, per butt . . . . .	0 3 each
— per pipe . . . . .	0 2 each
— per carroteel . . . . .	0 1½ each
— per barrel . . . . .	0 1 each
Earthenware, per case or crate . . . . .	0 1½ each
Figs, drum . . . . .	1 0 per 100
— $\frac{1}{2}$ and $\frac{1}{4}$ drums . . . . .	0 6 per 100
— frails . . . . .	1 0 per 100
Flour . . . . .	0 2½ per ton
Ginger, per bag . . . . .	1 3 per 100
Grapes, per cask or jar . . . . .	2 0 per 100
Hats, Leghorn, per case or tub . . . . .	0 1½ each
Herrings, per barrel . . . . .	2 0 per 100
Hops, per bag . . . . .	0 1½ each
— per pocket . . . . .	0 1 each
Iron . . . . .	0 1 per ton

List of Goods.	Rent per Week.
	s. d.
Isinglass . . . . .	0 4 per ton
Lead . . . . .	0 1 per ton
Leather, per bale . . . . .	0 1 each
Liquorice, per case or barrel , . . . .	0 1 each
— Root, per bale, under 2 cwt. . . . .	0 1 each
Mats, per bundle, 10 mats . . . . .	0 4 per 100 lbs.
Molasses, per puncheon . . . . .	0 2 each
Nutmega, per cask . . . . .	0 1 each
Nuts, per bag . . . . .	1 6 per 100
Oil, per half-chest . . . . .	0 3 per score
— per common jar . . . . .	0 2 each
— per half-jar . . . . .	0 1½ each
— Olive, in casks . . . . .	0 4 per tun
— Seed, in casks . . . . .	0 4 per tun
— Palm . . . . .	0 3 per tun
Olives, per keg, about 4 gallons . . . . .	0 0½ each
Onions, per bushel or basket . . . . .	0 0½ each
Oranges and Lemons, per chest . . . . .	0 1 each
— per box . . . . .	0 0½ each
Paper, per bale or chest . . . . .	0 1 each
Peas, per tierce . . . . .	0 1 each
— per bag, 4 bushels . . . . .	0 0½ each
Pepper, per bag . . . . .	0 0½ each
Pill Boxes, per vat . . . . .	0 4 each
Pimento, per bag . . . . .	2 0 per 100
Plums, Portugal, in boxes about 3lbs. each . . . . .	0 4 per 100
Prunes and French Plums, per cask,	
5 to 7 cwt. . . . .	0 1½ each
— 2 to 3 cwt. . . . .	0 1 each
— per chest, about 1 cwt. . . . .	2 0 per 100
— per half-chest . . . . .	1 2 per 100
— per quarter-chest . . . . .	1 0 per 100
— per chest, containing Cartoons . . . . .	0 1 each
Raisins, per barrel . . . . .	0 1 each
— per half-barrel . . . . .	0 0½ each
— Denia and Valentia boxes . . . . .	2 0 per 100
— half and quarter-boxes . . . . .	1 0 per 100
— frails and baskets . . . . .	1 0 per 100
— Malaga boxes . . . . .	1 0 per 100
— Malaga half and quarter-boxes . . . . .	0 6 per 100
— frails and baskets . . . . .	1 0 per 100
Rice, per tierce or barrel . . . . .	0 1 each
— per bag . . . . .	2 0 per 100
Seeds, Onion and Canary, per bag, under 2 cwt. . . . .	0 0½ each

List of Goods.	Rent per Week.
	s. d.
SEEDS, continued:	
— Clover, per bag or cask . . . . .	0 0½ each
Shot . . . . .	0 2 per ton
Silk, per bale . . . . .	0 2 each
Slate Pencils, per case or cask . . . . .	0 1 each
Soap, per case, under 2 cwt. . . . .	0 1 each
Steel . . . . .	0 2 per ton
Sugar, per hogshead . . . . .	0 2 each
— per tierce . . . . .	0 1½ each
— per barrel . . . . .	0 1 each
— per box . . . . .	0 1 each
— per bag . . . . .	2 6 per 100
— refined in bulk . . . . .	0 4 per ton
Sugar Candy in packages not ex. 40 lbs. <sup>(1)</sup> . . . . .	0 0½ per cwt.
Tallow, Russia . . . . .	0 1 per ton
Tea, in packages under 30 lbs. <sup>(2)</sup> . . . . .	0 0½ each
— per chest, not ex. 130 lbs. weight . . . . .	0 0½ each
— " exceeding 130 lbs. . . . .	0 1 each
Toys, per vat, large . . . . .	0 4 each
— chests, large . . . . .	0 3 each
— small . . . . .	0 2 each
Vermicelli, per case, under 1 cwt . . . . .	0 1 each
— under 56 lbs. . . . .	0 0½ each
— under 28 lbs. . . . .	0 0¼ each
Vinegar, per pipe . . . . .	0 2 each
— per hogshead and tierce . . . . .	0 1 each
Wine and spirits, butt, pipe or puncheon . . . . .	0 3 each
— per hogshead . . . . .	0 1½ each
— per quarter-cask . . . . .	0 1 each
— in cases . . . . .	0 1 per case
— and Spirits, contng. 1 doz. or less <sup>(3)</sup> . . . . .	0 0½ each
Wood, viz., Square Timber . . . . .	0 0½ per load
— Deals . . . . .	0 2 per 120
— Pipe Staves . . . . .	0 9 per 1200
— Hogshead, ditto . . . . .	0 6 per 1200
— Barrel, W. I. and Hhd. ditto . . . . .	0 4 per 1200
— Lathwood . . . . .	0 3 per fathom

*Other goods not enumerated, of the like weight or bulk, to be charged in proportion to these rates. The rent upon goods housed to commence from the day of the ship or vessel beginning to discharge; twenty-five per cent. to be deducted from the rent for all time exceeding 52 weeks.*

<sup>(1)</sup> B. O. to Cork, 11th May, 1850.

<sup>(2)</sup> B. O. to Cork, 21st Oct., 1857.

<sup>(3)</sup> B. O. 14th Nov., 1857.

## RUSSIA COMPANY'S DUES (1).

The importer of goods from any place within the limits of the trade of the Russian Company; that is to say, from Archangel, Cronstadt, Narva, Onega, and St. Petersburg (2), is required to make a declaration at the time of entry to the following effect:—

"I do declare, upon the oath I have taken to the Russia Company, that the goods mentioned were shipped on account of a freeman or freemen of the Company, or on account of a native subject or subjects of Russia, and that no other person, to my knowledge or belief, is either directly or indirectly concerned therein."

			£	s.	d.
Aniseed . . . . .	cwt.	0	0	3	
Garraway seed . . . . .	quarter	0	0	2	
Corn, viz., Wheat . . . . .	quarter	0	0	0½	
— of any other description . . . . .	quarter	0	0	0½	
Flour . . . . .	cwt.	0	0	0½	
Meal of all sorts . . . . .	cwt.	0	0	0½	
Linen, manufactures of . . . for every £100 value		0	1	0	
Tallow . . . . .	ton	0	0	3	
Balks, above 5 inches square . . . . .	the 120	0	0	4	
— under 5 inches square . . . . .	the 120	0	0	3	
Battens . . . . .	the 120	0	0	1	
Clap Boards . . . . .	the 120	0	0	1	
Deals . . . . .	the 120	0	0	3	
Deal Ends . . . . .	the 120	0	0	3	
Fire Wood . . . . .	fathom	0	0	1	
Fir Timber . . . . .	load	0	0	1	
Handspikes . . . . .	the 120	0	0	1	
Lath Wood . . . . .	fathom	0	0	1	
Masts, great . . . . .	each	0	0	2	
— middle and small . . . . .	each	0	0	1	
Oars . . . . .	the 120	0	0	4	
Oak Boards . . . . .	the 120	0	0	5	
Oak Plank . . . . .	load	0	0	3	
Oak Timber . . . . .	load	0	0	2	
Paling Boards . . . . .	the 110	0	0	1	
Spars . . . . .	the 120	0	0	2	
Staves . . . . .	the 120	0	0	1	
Wainscot Logs . . . . .	load	0	0	2	

(1) Goods not rated in this Table, are to pay  $\frac{1}{2}$  per cent. according to the value, on the declaration of the importer.

(2) All persons trading from those places to the United Kingdom are required to become freemen of the Russia Company (the expense of which is £1.), for which purpose, application must be made to THOMAS CORP, Esq., the Secretary, Custom House, London.

## LONDON TONNAGE DUTIES.

(4 &amp; 5 Wm. IV., cap. 82.)

**NOTE.**—The collection and management of these duties are now placed under the control of the Conservators of the Thames. *Vide Sect. 136-7 of "The Thames Conservancy Act," 1857.*

For every Ship or other Vessel entering Inwards or clearing Outwards in the Port of London, from or to any of the following Countries or Places, there shall be paid for every ton of her Burden, viz. :—

	s. d.		s. d.
Africa .....	0 $\frac{1}{2}$	Holstein .....	0 $\frac{1}{2}$
America, any part of ..	0 $\frac{1}{2}$	Lapland, any part of ..	0 $\frac{1}{2}$
Antwerp .....	0 $\frac{1}{2}$	Livonia .....	0 $\frac{1}{2}$
Azores, any of .....	0 $\frac{1}{2}$	Louisiana .....	0 $\frac{1}{2}$
Baltic Sea, any country or place within .....	0 $\frac{1}{2}$	Madeira Islands, any of ..	0 $\frac{1}{2}$
Brabant .....	0 $\frac{1}{2}$	Mediterranean or Adri- atic Sea, any place within, or bordering on or near .....	0 $\frac{1}{2}$
Bremen .....	0 $\frac{1}{2}$	Mexico .....	0 $\frac{1}{2}$
Canary Islands, any of ..	0 $\frac{1}{2}$	Norway .....	0 $\frac{1}{2}$
Channel Isles .....	0 $\frac{1}{2}$	Pacific Ocean, any place within, or bordering on or near .....	0 $\frac{1}{2}$
China.....	0 $\frac{1}{2}$	Poland .....	0 $\frac{1}{2}$
Courland .....	0 $\frac{1}{2}$	Portugal .....	0 $\frac{1}{2}$
Denmark .....	0 $\frac{1}{2}$	Prussia .....	0 $\frac{1}{2}$
East Indies .....	0 $\frac{1}{2}$	Russia, in Europe ....	0 $\frac{1}{2}$
Finland .....	0 $\frac{1}{2}$	— in Asia .....	0 $\frac{1}{2}$
Flanders.....	0 $\frac{1}{2}$	Spain, any part of ....	0 $\frac{1}{2}$
Florida .....	0 $\frac{1}{2}$	Sweden .....	0 $\frac{1}{2}$
France, within Ushant..	0 $\frac{1}{2}$	West Indies .....	0 $\frac{1}{2}$
— any other part of ..	0 $\frac{1}{2}$	And any other place to the southward of 25 degrees of north lati- tude .....	0 $\frac{1}{2}$
Germany .....	0 $\frac{1}{2}$		
Gibraltar .....	0 $\frac{1}{2}$		
Greenland .....	0 $\frac{1}{2}$		
Hamburg .....	0 $\frac{1}{2}$		
Holland .....	0 $\frac{1}{2}$		

## TONNAGE DUTIES IN LONDON, continued.

(4 &amp; 5 Wm. IV., cap. 32.)

## COASTWISE.

For every ship or other vessel trading Coastwise between the Port of London and any other port or place in Great Britain, Ireland, the Orkneys, Shetland, or the Western Islands of Scotland, for every voyage in and out of the said port, one halfpenny per ton.

## EXEMPTIONS UNDER THE ABOVE ACT.

Any Ship or Vessel coming to or going coastwise from the Port of London, or to any part of Great Britain, unless such Ship or Vessel shall exceed 45 tons register tonnage.

Any Vessel bringing Corn Coastwise, the principal part of whose cargo shall consist of Corn.

Any Fishing Smacks, Lobster and Oyster Boats, or Vessels for Passengers.

Any Vessel or Vessels or Craft, navigating the River Thames above and below London Bridge, as far as Gravesend only.

Any Ship or Vessel entering Inwards or Outwards in Ballast.<sup>(1)</sup>

## EXEMPTIONS UNDER TREASURY AND BOARD'S ORDERS.

Any Vessel whose Cargo shall consist only of Flour and Malt.—T. O. 30th March, 1818.

Any Vessel whose Cargo shall consist principally of Corn and Flour—B. M. 15th Dec. 1828.

## EXEMPTIONS UNDER ACT 8 &amp; 9 Vict., cap. 86, s. 139.

Any Vessel entering Inwards or clearing Outwards, in cases where the cargoes are reported for exportation, and ultimately leaving the Port without breaking bulk, or taking in merchandise for exportation.

## ORPHAN DUES

PAYABLE ON

## WINE IMPORTED INTO LONDON.

	s. d.
Cape and Madeira, the pipe ...	... 1 10
French, the hogshead ...	... 1 0
Lisbon, the pipe ...	... 2 3½
Portugal, the pipe ...	... 2 3
All other sorts, the pipe ...	... 2 2
The above wines, when imported in cases, per case ...	... 0 8

<sup>(1)</sup> Ships laden with chalk or slate only shall be deemed to be in ballast.—4 & 17 Vict., cap. 107, s. 145.

THE

WATERSIDE PRACTICE  
OF THE CUSTOMS,  
AS FOLLOWED IN THE PORT OF LONDON.

---

The Waterside Practice of the Customs is the practical application of the laws and regulations governing that important branch of revenue, and naturally varies with the changes that are from time to time made in those laws and regulations. Hence, to transact Customs' business correctly, it is indispensable that precise and accurate information, both as to the duties and to the formulæ governing their assessment, should be obtained. So far as the merchant is concerned, the business mainly resolves itself into the entering, examining and clearing of his goods from the custody of the Crown; and the design of this section of the work is to render these processes familiar, by furnishing the requisite forms, describing how, when and where, report, entry and clearance may be made: explaining the duties of the Landing Department generally, as pursued on the River, at the various Docks, Quays, Examination Floors, Baggage and Bonding Warehouses, Wood Yards, &c.; and exhibiting the nature and purposes of the documents employed, the particulars required, with the modes of assessing, computing and recording accounts of goods and merchandize imported.

To accomplish this object in the clearest manner, it has been deemed advisable to follow the natural order:—With importations, to trace the vessel and cargo from the period of arrival in port, through the successive processes as they arise, until her discharge is completed; and with exportations, to indicate the necessary proceedings, from the entry outwards, until the vessel's final clearance.

Importation, as legally defined, takes place immediately the importing ship comes within the limits of the port; and the "time of a ship's arrival," is that at which the Report thereof shall, or ought to, have been made. Exportation is, in like manner, determined to be the time at which goods shall be shipped on board an export vessel; and final clearance, the time of her departure.

*Ships' Reports.*

The Master (<sup>1</sup>) of every merchant vessel, within 24 hours of entering the port of arrival, is bound, under a penalty of £100, to Report his cargo to the Chief Officer of Customs, agreeably to the particulars set forth in the 50th section of the Customs Consolidation Act. The chief officer of any ship in commission from her Majesty or any foreign state, having foreign goods on board, is required, in like manner, to deliver an account in writing under his hand, and to the best of his knowledge, of the description and particulars of such goods. Before, however, the master is allowed to report, he must declare, before some person duly authorised by the Postmaster-General, that he has delivered at the Post-office all letters that were on board his ship.<sup>(2)</sup> And likewise, he must, under a penalty of £20, and the further sum of £10 for each alien not included in the declaration, truly declare to the number of aliens on board, or landed from his ship.

*Entries. (<sup>3</sup>)*

So soon as a vessel has reported, the importers, agents, or consignees of the cargo, having been advised by receipt of Bills of Lading, or other intimation, may each enter their several goods. A latitude of 14 days is allowed by law for this purpose; but, in order to clear the vessels more speedily, *Sight Entries* are permitted to the master or owner of any ship lying alongside the Legal Quays, or Sufferance Wharves, south of the Thames from London Bridge, eastward to Dockhead, under such general description as is contained in the Report, for any goods that shall have not been entered by the owners thereof within 48 hours from the day of report, (or earlier, if a briefer limit be set forth on the Bill of Lading,) upon condition that perfect entry be made by the proprietor within one month from the date of landing. Goods so circumstanced, are only liable to seizure for inaccuracy of entry after the lapse of a month, or after the proprietor's perfect entry has been passed. If perfect entry be not made at the end of a month, or a delivery order obtained, the goods may then be sent to the Queen's Warehouse, and dealt with as if landed by "Bill of Sight."

(1) The Collector of Customs may refuse to admit any person to act as Master of a ship, unless the name appears upon the Certificate of Registry. All particulars, however, required to entitle Vessels, Masters and Seamen to British privileges, will be found embodied in the Merchant Shipping Consolidation Act.

(2) The Master, Officer, Crew or Passengers, retaining letters after the delivery of the ships' letters to the Post Office, shall forfeit £5 for each letter; and for detaining letters after demand by the Officer of Customs or person authorized by the Postmaster General, £10 for each.

(3) Goods generally are liable to seizure for being landed without entry and packages uncleared from the Queen's Warehouse are sold after the expiry of the following periods: viz., Merchandise, 3 months; Passengers' Baggage, 6 months; and Ships' Surplus Stores, 12 months.

*Imperfect Warehousing Entries*, under similar circumstances, may be passed by the several Dock Companies. They have also a power, after the lapse of seven clear days from the date of report upon *Dock Order*, to land, examine and warehouse all goods uncleared from ships discharging on their premises. The articles set forth in the 41st section of the Customs Consolidation Act must be duty-paid on their first entry; and merchants are required to pass perfect prime warrants, when fully cognizant of the contents of their packages; but, when ignorant of the precise description, quantity or value of their goods, they may avail themselves of *Sight Entries*, which entitling parties to a prior examination, enables them to make proper perfect entry. In London, entries for Tea and Coffee are passed at the third branch; those for goods, when duty is paid on the prime entry, and for Tobacco also, at the first branch; those for goods other than Tobacco, Tea and Coffee, from the warehouse at the second branch; and those for goods from the warehouse, for Free Goods; for goods entered for Transhipment, by Bill of Sight, by Bill of Store, or by Baggage Sufferance, at the fourth branch. At the same time, Landing Orders for all prime entries may be obtained, either from the Registrar presiding over the fourth branch, or the one at the station where the goods are examined; as may best suit the convenience of the importer.

Every entry should contain the particulars set forth in the 56th section of the Customs Consolidation Act, the quantities being specified in words at length, where such are required. In Warehousing Entries, however, the quantities need not be expressed, and the description may be of a general kind, as "Sugar," or "Silks," when various qualities may be embraced. Yet, in strictness, every entry is legally invalid, unless the goods are described therein under the denominations, characters and circumstances by which they are chargeable with duty.

Whenever a value is required to be stated, the importer, or his agent, is to subscribe a declaration, verifying such value. False declarations render the parties making them liable to a penalty of £100. Entries may be classed as perfect and imperfect. *Free Warrants, Bills of Store, Baggage Sufferances, Prime Duty-paid, Post Duty-paid, and Prime Bonding Warrants or Entries*, are perfect for the goods and quantities described thereon. *Sights, Dock Orders and Imperfect Warehousing Entries* passed agreeably to report, require to be completed within limited periods, either by duty-paid or bonding entries. *Dock Orders* are simply requests from the Dock authorities to the Customs Registrar at the station for permission to land the goods specified thereon. *Baggage Sufferances* and *Bills of Store* are single documents. *Sight and Warehousing Entries* require an accompanying bill or counterpart, in which the quantities may be expressed by figures, or in brief. *Duty Entries*, both prime and post, and *Free Entries*, require two bills, in brief. The second bill for free goods is termed a *Duplicate*, and is used for statistical purposes. It is attached to the Blue-book or Order, that a return of the quantities landed may be made thereon; after which, it is forwarded to the Examiner without delay.

*Free Entries* for goods not imported in bulk, require correct particulars of the packages and goods, but quantities are not imperative; when these are inserted agreeably to the Bill of Lading, however, the discharge is facilitated. It is usual to enter an amount presumably sufficient to cover the importation, or to furnish returns thereof within 14 days after the examination.

*Bills of Store* should specify generally the nature of the returned British goods; how, when and whence exported and re-imported. The particulars of export may be obtained by giving proper reference to the Searcher, and the back of the bill may be regarded as his certificate of the exportation. The owner endorses the Bill in the form of an entry, and makes his declaration at the foot in the presence of the Collector. Thus prepared, it is presented to the Registrar (4th branch), for a Landing Order, and is thence forwarded to the Landing Officers, who, finding the goods correspond, deliver them; or, if disagreeing with the endorsement, detain them.

*Baggage Suffrances* are granted for the landing and examination of packages of apparel and personal effects not discharged at the Baggage Warehouses. The forms are obtainable at the Report Office Long Room, and require only a description to be inserted. They should then be presented to the Registrar of the fourth branch, for a landing order; and upon examination, if there be no articles chargeable with duty, the packages are forthwith delivered; but if dutiable articles are found, perfect entry must be passed either by duty-paid or bonding warrant.

*Prime Duty-Paid Entries* should describe the goods as rated, with the precise quantities of each: and, should such quantities not cover the importation,—save for corn, and taleable goods,—a *Post Entry*, referring to the prime duty-paid, and embracing like particulars, may be passed for such differences as are shown by the examination to exist:—For corn and taleable articles, a second prime entry must be passed. On the contrary; when duty in excess is paid upon the prime, an *Over Entry*, or a *Special Certificate*, may be obtained for a return of the amount overpaid.

*Prime Bonding Entries* should contain like particulars, but the quantities need not be inserted; and in addition, the place of bonding must be specified. After the examination, such goods are forthwith transferred from the custody of the Landing-Waiter to that of the Locker; delivery orders being granted for them by the warehouse-keeper, on receipt of proper "Home Consumption Warrants," "Export Entries," or "Removal notices." For either of the latter purposes, bond is previously required, to ensure their due disposal. Upon removal from one port for re-warehousing at another, in addition to the endorsement of the quantity of goods received into the warehouse, on the entry, any increase or decrease must be noted. For goods so removed and constructively warehoused, an additional bill is required, that the above particulars may be endorsed by the Landing officers, and transmitted to the Examiner. Notwithstanding goods are entered to be warehoused, they may yet be delivered, on proper entries being passed, for home use or exportation, before they are housed.

*Sight Entries* allow merchants a prior examination of their goods in the presence of proper officers, to enable them, when from lack of sufficient information they are otherwise unable, to make perfect entry. With a declaration of this inability from the proprietor or his agent, the face of a Sight should bear the usual particulars, with the description of packages and contents as borne upon the Bill of Lading and Ship's Report; for the latter item, the utmost license is permissible. "Merchandise," "Silks," "Contents unknown," or, indeed, a blank may be left, if no better description be given by the Bill of Lading. Therein they differ from prime Bonding Warrants; for although in the latter case general terms may be employed, such as "Sugar," when embracing varied qualities and ratings of that article, or, "Silk Manufactures," when ribbons, piece goods and manufactured articles,—all separately rateable,—are included; yet if other goods be found not fairly coming under the general term, they would be considered unentered and treated accordingly: but as respects Sight entries no such detention would ensue.

The several entries for each station are forwarded to the Registrar, who, under the directions of the Landing Surveyor, appoints the officers to their special duties. Duty-paid Baggage Warrants he forwards direct to the officer for that service. Other entries, for goods to be discharged by the Landing Department, are entered by his clerks into official books destined to contain the officers' examinations, or Customs' accounts raising the charge for duty, &c.,—bonding warrants exclusively into *Red*, other entries into *Blue Books*. Nevertheless, in the blue books are inserted *Short Copies*, or abstracts of all Warehousing entries and examinations, for the special information of the Jerquer to enable him to check the returns of the cargo; the red books when completed by the Landing Waiter and compared by the Registrar, being forwarded to the Controllers of warehousing accounts, who thence take charge and issue final orders for the delivery of such goods. The blue books pertaining to the separate voyage of each ship, when returned complete by the Landing Waiter, are collected together; the various documents such as the report, warrants, lighter notes and Board's papers are collated, and the whole carefully examined by the Registrar, to ascertain that the cargo has been fully discharged and properly accounted for; they are then passed over to the Jerquer to be finally examined and stored.

#### *Landing Examinations.*

All goods imported must be examined (<sup>1</sup>) either wholly, or in part, that their qualities and ratings may be known and properly returned. The importer having lodged his documents, according to their nature, obtains an order from the Registrar directed to the Tide-waiter in charge of the importing vessel, to deliver the goods after the exami-

(1) The Commissioners of Customs in special cases, have permitted packages of baggage and personal effects to be exported on bond without examination, when an endorsement of the contents of each package was given.

nation of his Surveyor, if they be such as are permitted to be discharged by the Water-guard department afloat; to tranship them; to unlade them into craft for transhipment; or, to discharge them direct, or by lighter, at such authorised dock, wharf, or legal quay as is named in the order, that they may be there examined and cleared.

In the assessment for duty, the practice is to take weighable goods at, or as near a net weight, as can conveniently be done, having regard to the preservation of the goods, and a due dispatch of business. At the Queen's warehouse, packages are opened and re-packed by *Customs' Weighers*; elsewhere, the duty of bringing goods to the scale, opening for examination, and repacking or sorting them, is done by, or at the expense of the merchant. For delicate goods, and average net weighing, decimal weights are now used at the discretion of the Landing Surveyor.

In weighing, the scale should preponderate on the goods' side, except in the case of tobacco, when the weight side should incline—1 lb. when the weight does not exceed 450 lbs., and 2 lbs. when above that quantity, being deducted from each package for draft. In taring, however, a standing beam is received. All proper deductions having been taken and the examination completed, the account should be made up and recorded in the particular denomination under which the article is rated to duty.

*Bullion, Diamonds, Fresh Fish of British taking imported in British vessels, and Lobsters* however taken, being admissible without Report or Entry, their examination is recorded in special books for the purpose kept at each station and lodged with the Registrar.

#### *Free Goods.*

A large proportion of Free and many low-duty Goods are now delivered by the Waterguard Department at the ship's side or on land: the exact returns for such, may be furnished by Merchants, Wharfingers or Dock Companies before or within 14 days after examination; the Crown officers satisfying themselves by examination that other goods are not passed therewith, or in lieu thereof; and when in doubt as to the character of the goods, tide surveyors are directed to apply to the landing-surveyor on the station for information. After obtaining particulars, the tide-surveyors endorse free-bills in the registrar's office, but forward their tally and examination-books to the jerquer direct. When free goods not in bulk, are examined by landing-waiters, it is necessary to call the landing-surveyor's attention to them before delivery, in order that he may check the correctness of the rating, and notify his inspection in the landing book.

#### *Partial Examinations.*

All Free and certain low-duty Goods, when the contents are properly endorsed on the warrant, may be delivered upon a partial examination. When *Goods for exportation only* are entered by ht, it is usual to open all the packages, but a perfect examination

of contents is not insisted on. The importer having obtained sufficient information thereby, to perfect by bonding entry, restricts the goods *for exportation only*, and they are warehoused accordingly.

*Bonding Entries, for exportation only*, with an endorsement describing the packages and contents of each, as regards the quantities and tariff ratings of all the articles contained therein, are thus treated. A selection at discretion, say about one package in ten, is made by the Landing Surveyor and examined by the Landing-waiter; when, if found corresponding, the account is rendered agreeably to the endorsed particulars, and the whole number warehoused. But, if the contents disagree with the endorsement, then the entry loses its privilege, the whole number of packages must be fully examined and warehoused according to the contents found. Goods warehoused for exportation only, are not admissible for home consumption without the prior sanction of the Board of Customs, and after full examination. To such of them also as pay duties *ad valorem* the Landing Surveyor's attention should be specially called at the time of examination; and his initials affixed to the account prior to bonding.

#### *Sight Entries.*

*A Bill of Sight*, as before observed, is a provisional authority for the landing of goods for examination by the importer or his agent, and legally within three clear days of the date of landing, perfect entry thereof must be made. But when a satisfactory reason is assigned in writing for the indulgence, such period may be extended other three days at the discretion of the Landing Surveyors, and farther by the Commissioners of Customs. As the examinations are completed, a sight may be perfected by endorsing the exact weight, tale, gauge, measure or value of the several ratings of the goods in any of the packages, and disposing of them by either mode of perfect entry, or partially by each. Every separate endorsement will require proper corresponding bills and to be passed through the Long Room of the Custom House, thence becoming each a perfect warrant. The earlier ones must be headed "in part of sight;" the final one, "in full of sight," and when sights are perfected in full, if any goods be omitted, they are deemed unentered and treated accordingly. To give despatch, deposits of money sufficient to cover the amount of duty due upon sight goods may be made with the proper officer of Customs, and delivery obtained prior to passing the perfect entry; but, if the amount so lodged be insufficient to satisfy the whole duties due upon any single package, no part of such package may be delivered. The deposit, however, may be rendered sufficient if the necessary sum be tendered within the hours of business. As the officer has no definite intimation of contents, in order to obtain accurate particulars for checking the perfect entry, a thorough examination of each package should be made, save when the goods are to be warehoused for exportation only. The examination is usually made at the same time, and in conjunction with the merchant, but this is by no means an imperative practice. The officer, however, should make himself fully acquainted

with the varieties, quantities, qualities, proper ratings, and values of the goods. Packages of baggage brought by sight entry to the examination floors, when no charge for duty is raised, may be delivered by endorsement of contents upon the sight, countersigned by the landing-officers without reference to the Long Room.

*Goods Undervalued.*

When, upon examination, the officers disagree with the declared value the importer has placed upon his goods, they detain them; giving the party notice in writing of the difference required, and within twenty-four hours report the circumstances to the Board. The Board of Customs have seven days from the date of detention, within which to determine the question. If they regard the importer's valuation as satisfactory, the goods are delivered upon the entry passed. If they concur in the valuation of the officers, the goods may be retained for the use of the Crown; the Commissioners paying to the importer the declared value, with five per cent. additional, and the amount of duties paid. Or, upon application, they may allow the importer to amend his entry upon such conditions as to them may seem fit.

*Goods usually weighed net.*

Books,	Straw Platting,
Metals,	Segars,
Opium from Turkey.	Tobacco.
Straw and Chip Hats,	

Cheese from Holland, when loose, is generally weighed in tubs baskets, barrows, or on frames, whose tares have been previously taken and recorded. Butter, Raisins, drums of Figs, bags of Pepper, Sugar, Coffee, and small packages, are weighed 5, 10, or more in a draft according to their size and weight.

---

**SUMMARY.**

From the preceding observations, it will appear, that the parties principally occupied in the transaction of Customs' business are ship masters and importers, with their brokers and agents, on the one hand, and Customs' Officers on the other, the more important duties of each may be thus generally defined:—

Of the Master.—*On Importation.*—To engage a pilot on entering port to bring to at the appointed boarding station; to take or send

his ship without delay to her moorings ; and himself forthwith to report the cargo at the Custom House.

Of the Merchant.—To enter, land, examine, clear or bond his goods at the proper times and places, with due regard to the established forms and business regulations.

Of the Officers.—To take care that the laws and regulations affecting vessel and merchandise are fully complied with ; to examine and properly assess to duty the several articles imported ; to see that all goods reported or landed are duly accounted for ; to detain for the Board's directions all packages improperly, or not reported ; to seize goods surreptitiously introduced ; and generally to protect the merchandise under their survey, and by all available means prevent smuggling.

Of the Master.—*On Exportation.*—To enter his vessel outwards after the final discharge of her inward cargo ; to receive on board only such packages as are cleared for shipment according to the established regulations ; and, when loaded, to attend at the Custom House to attest the Content and take proper clearance papers authorising the ship's departure from the port.

Of the Merchant.—To give bond for the due exportation of all goods, whether merchandise or stores, intended to be shipped from the bonded warehouses, as also for all drawback goods ; to furnish correct shipping bills and documents with his exports : to produce the required goods for examination, and otherwise comply with the warehousekeeper's and searcher's regulations.

Of the Officers.—To see that all the requisitions of the law are punctually fulfilled, and that its forms are complied with ; to test frequently by examination the *bona fides* of export transactions ; to ascertain that the quantities and qualities of export goods, more especially those entitled to drawback, are correctly described ; to satisfy themselves that all packages represented to be on board are really shipped ; and finally, to make up the documents, take the master's declaration to the Content, and clear the vessel outwards for her intended voyage.

---

## TARES AND ALLOWANCES.

---

In cases where goods cannot conveniently be weighed net, the weight of package, all internal wrappers, papers, strings, &c., should be ascertained and deducted from the gross to produce net weight; this is termed taring, and is practised in the following several ways, viz.:-

*By Actual Tare*—Turn out the goods, take the weight of each package and enclosure, which deduct from the gross. This is performed by Landing Waiters, all other descriptions of Tare being settled and written off in words at length, with initials and date, by Landing Surveyors.

*By Average*—When packages vary little from each other, a limited portion is selected by the landing officers, their contents turned out; and from them, when tared by the Landing Surveyor, an average is struck, and allowed upon the whole number.

*By Per Centage*—When packages vary considerably from one another in their gross weights, but bear a relative proportion; it is usual to select a few differing that shall together equal the average weight; then turn out, tare, and convert these into either a percentage or a per-package rate, and apply as before.

*By Allowed Tare*—This is an adjudged or estimated allowance, agreed upon by the Landing Surveyor and the merchant, or his agent; and applied either per package, per cent., or by proportionate deduction, as may be most convenient.

*By a Super Tare*, is meant, a special allowance granted for the increase of weight a package may have imbibed in a leaky ship; or, when gross weight regulates the tare, as in British Plantation sugar-casks, from part of the contents being washed out.

Draft is now allowed by the Customs on the article of Tobacco alone.

N.B.—Tares once adjusted by the Landing Officers, in conjunction with the Merchant, or his representative, must stand as final, G. O. No. 114, 1848; and officers are strictly enjoined not to take any cognizance of goods after they shall have been passed and delivered, without the express sanction of the Board.—G. O. No. 63, 1850.

## THE UNDERMENTIONED

## T A R E S A N D A L L O W A N C E S

ARE USUALLY MADE ON—

**ALMONDS**— $\frac{2}{3}$ rd parts allowed for shells beyond the tare per package.**BEADS, Amber**—5 per cent. for mops and paper." **Coral**—5 per cent. for paper, mops and strings.**BEEF, Spruce**—in kegs of from 2 to 4 gallons; 1 in 10 is allowed for filling up.**BUTTER**—

Port.	Kind.	Size of Cask.	Average Wt. of Five.	Tare each.
Haarlingen,	Friezland, Zwoll, and Groningen,	$\frac{1}{2}$	cwt. qr. lbs.	lbs.
		$\frac{1}{4}$	5 0 0	18
		$\frac{1}{8}$	2 2 0	10
Hambro, Keil, & Wyborg.	Holstein & Keil,	$\frac{1}{2}$	1 1 0	8
		$\frac{1}{4}$	7 0 0	30
		$\frac{1}{8}$	5 0 0	21
Hambro, Emb- den & Leer, Rotterdam,	Embden & Leer, Black Jacks,	$\frac{1}{2}$	3 1 10	19
		$\frac{1}{4}$	2 3 0	14
		$\frac{1}{8}$	3 0 20	16
		$\frac{1}{16}$	1 2 10	8
		$\frac{1}{32}$	5 0 10	24
	all round per B. O. 7 May, 1844.			
				10

**N.B.**—Zwoll Casks from Rotterdam carry the same tare as those from Haarlingen.**CAPERS**—Casks not exceeding 2 cwt. tare  $\frac{1}{5}$  part." from 2 to 5 "  $\frac{1}{4}$  "" exceeding 5 "  $\frac{1}{2}$  "**ESSENCE OF SPRUCE**—Tare  $\frac{1}{3}$ rd part, or in casks 16 per cent.**ESSENTIAL OILS**—In Copper Jars, weighing as under:—

About 3 qrs. 24 lbs . . 19 lbs. each.

" 2 23 . . 14 "

**Figs**—Drums, tare . . . . . 3 lbs.

" Half Ditto . . . . . 2

" Quarter ditto . . . . . 1 $\frac{1}{2}$ 

" Small ditto . . . . . 1

**GINGER**—Bags usually tare 2 lbs. each.

**HOPS**—Tare about 16 per cent., or, when kiln-dried 4 per cent.

**LIQUORICE JUICE**—7 per cent. for leaves.—G. O. 27 June, 1834.

**MARBLES IN CASKS**—About 10 per cent.

**NUTS, WALNUTS**—A discretionary allowance for husks, to the extent of one-half part.—B. O. September 4th, 1844.

**OPIUM**—From Turkey and Egypt, 2 per cent. allowed for chaff.

**QUININE** is usually imported in ounce bottles.

**RAISINS, Malaga**, in boxes, 6 lbs. ; half boxes, 4 lbs. ; quarter boxes, 2 lbs. ; one eighth boxes, 1 lb.

— Denia and Smyrna, in boxes, 10 lbs. ; half boxes, 6 lbs. ; quarter boxes, 2 lbs. ; one eighth boxes, 1 lb.

— in casks, they are tared and averaged, or reduced to a percentage rate.

**SILK**—for taring manufactured Silks the 1 lb. weight is subdivided into others of 50, 25, 15, 10, 5, 3, 2, and 1 parts. Hence

4 parts give	1 oz.	54 parts give	9 ozs.
10 . . . . .	2	60 . . . . .	10
16 . . . . .	3	66 . . . . .	11
22 . . . . .	4	72 . . . . .	12
29 . . . . .	5	79 . . . . .	13
35 . . . . .	6	85 . . . . .	14
41 . . . . .	7	91 . . . . .	15
47 . . . . .	8	97 . . . . .	16 or 1 lb.

And in taring Silk Ribbons only Cartons of the same size, containing a like description, and with the same number of pieces in each, shall be tared together. The chosen cartons shall also be of average gross weight, and not less than one in ten.—B. M. 13th March, 1844. The selection of all packages and articles of Silk manufactures for taring, is to be made by the Landing-Surveyor.—B. M. 28th Jan., 1843.

**SUCCADES** in jars—Tare  $\frac{1}{3}$ rd part.

**SUGAR—Foreign Tares.**

— Havannah Boxes, 52 lbs. each ; Bahia, 18 per cent. ; Brazilian, 18 per cent. ; in Bags—a few are selected for average taring.

— **British Plantation Tares.**

	cwt.	cwt.	qr.	lbs.
Upon Hogsheads 17 and upwards, Tare .	.	1	3	0
" 15 and under 17 "	.	1	2	0
" 12 . . . . . 15 "	.	1	1	12
" 8 . . . . . 12 "	.	1	0	0
Under 8, 14 per cent., or 14 lbs. per cwt.				

**SUGAR, British Plantation Tares, continued:**

cwt.	qrs.	lbs.	cwt.	qrs.	lbs.	lbs.
therefore — 0	0	4 to 0	0	11	gives	1
0	0	12 . . 0	0	19 . . .		2
0	0	20 . . 0	0	27 . . .		3
0	1	0 . . . 0	1	7 . . .		4
0	1	8 . . . 0	1	15 . . .		5
0	1	16 . . . 0	1	23 . . .		6
0	1	24 . . . 0	2	3 . . .		7
0	2	4 . . . 0	2	11 . . .		8
0	2	12 . . . 0	2	19 . . .		9
0	2	20 . . . 0	2	27 . . .		10
0	3	0 . . . 0	3	7 . . .		11
0	3	8 . . . 0	3	15 . . .		12
0	3	16 . . . 0	3	23 . . .		13
0	3	24 . . . 1	0	3 . . .		14
2	0	0 . . . . .				28
3	0	0 . . . . .				42
4	0	0 . . . . .				56
5	0	0 . . . . .				70
6	0	0 . . . . .				84
7	0	0 . . . . .				98

**VERMICELLI**—Boxes, tare 9 to 15 lbs. each.

**GOLD AND SILVER PLATE MARKS.**

LONDON . . . . .	bears	{ a Leopard's Head, a Lion passant, and a Queen's head.
SHEFFIELD . . . . .		a Crown, and K, 1832.
BIRMINGHAM . . . . .		an Anchor.
NEWCASTLE . . . . .		Three Castles (one upon two).
EXETER . . . . .		a Castle, and Queen's head.
EDINBURGH . . . . .		a Queen's head, Lion, and Thistle.
GLASGOW . . . . .		a Tree, with Bell and Salmon.
IRELAND . . . . .		a Harp.

In London, the assay year commences on the 30th May, and the date marks are continued regularly with 20 letters of the alphabet, using in succession, Roman capitals, Roman smalls, and old English capitals.

The series of London date marks, commencing May 30, 1796, are as follow :—

- A to U from 30th May, 1796, to 29th May, 1816.
- a to u from 30th May, 1816, to 29th May, 1836.
- Æ to Æ from 30th May, 1836, to 29th May, 1856.
- A to U from 30th May, 1856, to 29th May, 1876.

**THE USUAL PRACTICAL MODES OF REDUCING FOREIGN  
WEIGHTS AND MEASURES TO ENGLISH.**

**WEIGHTS.**

To Barbary lbs. add 30 per cent. for English lbs.  
 To Danish lbs. add 4 per cent. for English lbs.  
 To French, Dutch, and Mogadore add 13 per cent. for English lbs.  
     1 oz. French =  $2\frac{1}{2}$  grains, 1 kilogramme =  $2\frac{1}{3}$  lbs.  
 To German lbs. add  $5\frac{1}{2}$  per cent., for English lbs.; or, 106 German  
     = 112 English.  
 From Italian lbs. deduct  $\frac{1}{4}$  part and add 3 per cent.  
 To Hambo lbs. add 7 per cent. for English lbs.; or, 105 = 112 lbs.  
     English.  
 Naples lbs. multiply by 12 and divide by 17.  
 Portuguese Aroba = 25 lbs. English.  
     Quintal = 122 lbs. English.  
 Russian Poods, 63 = 1 ton English.  
     ", 112 lbs. = 100 lbs. English.  
 Spanish Aroba = 25 lbs. English.  
     Quintal = 92 lbs. English.  
 Sicilian Rottola in great =  $1\frac{1}{2}$  lb. English.  
 Sicilian Quintals 100 = 183 lbs. English.  
 Trieste Pecab = 188 $\frac{1}{4}$  lbs. English.  
 Turkish Rottola =  $1\frac{1}{4}$  lbs. English.  
     Oke =  $2\frac{1}{4}$  lbs. English.  
     ", drachms 100 = 11 ozs. English.  
 Venetian lbs. multiply by 65 and divide by 100.

---

**MEASURES.**

1 Flemish aun or ell =  $1\frac{1}{4}$  yard English.  
 1 French do. =  $1\frac{1}{4}$  yard English.  
     metre = 39 in. (deduct  $\frac{1}{4}$  part for English ells).  
 German, East Country, and Smyrna auns, divide by 2, and deduct  
     2 per cent. for English ells.  
 Russian archines 100 = 60 ells English. (Multiply by 6, cutting off  
     the right-hand figure, and divide by 120 for English ells in  
     great hundreds.)  
 A Spanish varra is 33 English inches.  
 A Turkish pike is 27 English inches.  
 1 English yard = 0.4327 canne of 8 paline of Naples.  
     0.3657   ", 10   "   of Genoa.  
     1.5387 braccia of Leghorn.  
 1 imperial gallon = 4.5484 litres or kans.  
     0.8654 almudes, Turkish.  
     0.1358 barile of oil, Leghorn.  
     0.1097   ", of 60 caraffi of Naples.

**MEASURES, continued :**

1 imperial quarter = 63·5076 kappar }	Swedish.
1·7641 tunna }	
21·5150 alqueires, of Lisbon.	
17·0470     ", of Oporto.	
5·1478 fanegas, Spanish.	
5·2848 scheffels, Prussian.	
2·7540     ", of Hamburg.	
2·9077 hectolitres, France.	
2·0904 toender, Denmark.	
1·3864 chetwerts, Russian.	
4·7286 metzen, Austrian.	
8·2841 killows, Turkish.	
5·6858 tomoli, Neapolitan	
3·9789 sacks, Tuscan.	
2·4151 mine, Sardinian.	

**A COMPARISON OF FOREIGN WEIGHTS WITH 100 lbs. ENGLISH.**

Antwerp .....	96·40	Morea .....	113·49
Amsterdam .....	91·80	" Silk .....	90·79
Barcelona .....	112·65	" Okas .....	87·92
Bologna .....	125·21	Morocco .....	98·57
Bordeaux .....	92·58	Naples .....	141·30
Bremen .....	90·92	" Rottoli .....	50·87
Bruges .....	96·40	Portugal .....	98·80
Calais .....	88·95	Pillau .....	92·00
" .....	107·67	Rostock .....	88·75
Dantzig .....	104·15	Rotterdam .....	91·80
Denmark .....	90·72	Rouen .....	87·34
Embden .....	91·30	Russia .....	110·85
Gallipoli .....	100·30	or 14½ oz. ea.	
Hambro .....	98·57	Sicily .....	142·77
Koningberg .....	96·78	" Rottoli .....	57·11
Leghorn .....	132·17	or 28 oz. ea.	
Lucca .....	121·84	Trieste .....	80·92
Lubeck .....	93·82	Tripoli .....	89·17
Malta .....	58·82	Venice .....	94·80
Memel .....	109·76	" .....	149·80
Milan .....	138·24	Wismar .....	93·70

## PRACTICAL EXAMPLES.

*A Free Entry.*

W. OXFORD. 21 June, 1858.

300 Barrels of Pot and Pearl Ashes.—Free.

R 201	[45] (1)	G.G. 21st June (2).
G 500		

(EXAMINATION.)

St. Katharine's Dock,  
24 June, 1847. C. N (3).

*Ashes—Pot and Pearl—Free.*

R 201	cwt. qr. lbs.
G 500	300 barrels 429 2 16 gross.
	80 1 12 tare at 30 lbs. ea.

349 1 4 net as per Dock Company's account.

Out of charge note received 25 June.

W. B.

Ex'd J. B. June 25 (1).

*A Free Entry by Bill of Store (4).*

J. GOLD, 6 May, 1858.

9 Bales Printed Cottons, being British Goods, returned  
as per Bill of Store, annexed.

(110)	G. T. 6th May.
	Silk Floor, St. Katharine's
	Docks, 7 May, J. F.

43	
F P 29	... 9 Bales, each 50 = 450 pieces Printed Cottons.
B 37	as per Bill of Store.

Delivered.

(1) No. of Warrant.

(2) The entering clerk's name and date of insertion in the landing book.

(3) Landing Waiter's name, &c. (4) Landing Surveyor's initials.

(5) The front of the Bill of Store, referring to the entry outwards, bears the marks and numbers of the packages, with a correct description of the goods, duly attested by the Searchers; and it is necessary for the Landing Waiter to see that the proper declarations are borne on the bill, that they be returned within the period of ten years, and that the goods in all respects answer the description given. A record of the Landing Surveyor's satisfaction must also be obtained upon the Bill prior to delivery.

*A Duty Paid Prime Entry.*

SCOTNEY &amp; EARNSHAW.

15 August, 1858.

HP &amp; S

275—1 Case containing :—

50 lbs. Figured Silk Ribbons  
 15 " Woollen Shawls plain  
 10 " Woollen Shawls printed.

(29)

$$\begin{array}{r} \text{£}25 11 \ 8 \\ \hline \text{E.C. } 15/8 \end{array}$$

 Custom House Quay  
 16th August C.M.

HPS #275 Embaled  
 Rot. 78 (1) Case  
 10 Cartons as under.

## Figured Silk Ribbons.

Cartons.	Pieces.	Parts.	Parts.		lbs.	oz.
No. 1—4 ea.	12 =	48—3—78 =	1248			
" 2—1 "		20—1—15 =	300			
" 3—2 "	12 =	24—2—21 =	252			
1	6		63			
—						
8				1863 or 18 10 net.		
—				50 Entered		
				31 6 Over paid.		
				(party informed).		

	lbs.
," 1—Woollen Shawls, plain,	15 as Entered.
," 1—Ditto ,,, printed,	15 net.
10	Entered.

5 to Post. Posted 61  
 16 Aug.

(1) It will be observed that this case bears a rotation number. All packages as they come to the examination floors at the Legal Quays, the Queen's or Baggage Warehouses, have a progressive number marked on them by the Locker in charge for perfect identification. He enters them in like order in his floor-charge book, and, when examined, the full particulars necessary for future reference are filled in by the landing-waiter, who, when he has received the duty-paid or bonding entries, writes them out of charge; the locker recording the date of actual delivery.

*A Prime Bonding Entry.*2 Blue Book, fol. 1 (1).

DALEY &amp; SYMONS.

16 August, 1858.

FG—9 1 Parcel of Lace

to be warehoused  
at Galley Quay.

(71)

F. C. 16/8

Galley Floor,  
16 August,  
J. T.FG ~~xx~~ 9 Package.  
Rot. 42

2 lbs. 4 oz. Pillow Lace of Thread not exceeding 1 inch in width.

1 lb. 8 oz. Cotton Pillow Lace, exceeding 1 inch in width.

4 lbs. Silk Pillow Lace, not Saxon Wire ground.

2 lbs. Cotton net figured with the needle.

8 oz. Silk net figured with the needle,  
both being imitation Lace.

3 Flounces Brussels point Lace at Value.

Rec'd. in bond ~~44~~.

J. D. Locker.

*Sight Entries.*

J. WILSON.

10 August, 1858.

J W 1 Case of Books.

H.R.

JW 6 Case.

10/8

Rot. 85.

Galley Floor

11 August, J.T.

cwt. qrs. lbs.

2 1 9 Books of Editions since 1801.

1 0 4 Do. prior to 1801, free

0 3 7 Do. admitted under treaties of International Copyright.

0 1 11 Do. of and from a British Possession.

0 0 10 Prints.

0 0 6 Manuscripts, free.

0 0 21 Daguerreotype plates.

54 Maps, free.

Certified

127 (3)

G. B. 11/8.

11 Aug.

(1) Reference to the short copy in the Blue Book, for the information of the Jerquer.

(2) This reference is to the number and date of the Duty Warrant, by which the sight has been perfected.

*Sight.*1 Red Book, fol. 3.

J. TANNER.

24 July, 1858.

J. N. 1 Case Merchandise, further particulars unknown.

H. M. 24th July.

Galley Floor,  
25 July,  
J. H.

J. N.

Case, containing 5 packages.

Rot. 506.

Cartons.

2 —1 lb. 8 oz. Dressed Ostrich Feathers

4 " Do. Feathers unenumerated.

In part duty paid

No. 6, 26 July.

Parcela.

2 6 lbs. Perfumery,

4 " Marmalade.

2 " Worsted Yarn, fit for Embroidery,

1 3 " Hard Soap.

Certified C. H. P. 25th July, 1858. (1)

(Bonded in  
full  
7-26 July.)*Sight.*

J. PEASCOD.

23 July, 1858.

P.L. 105. 1 Box. Watches.

R. G. 23/7.

(Examination.)

P. L. # 105

Galley Floor,

Box, containing 12 cartons.

26 July,

Rot. 602

F. B.

Cartons.

5 each 6 = 30 Gold open face Watches.

2 " 6 = 12 " Hunter do.

3 " 6 = 18 Silver " do.

1 " 2 " do.

4 " open face do.

1 " 2 Gold repeater do. exceeding

10l. in value each.

not exceeding  
10l. in value.

Cert. C. H. 26/7/58.

49

26 July.

(1) This examination, first recorded in the Blue Book, when the Sight is perfected by Bonding Entry, is transferred to the Red one (indicated by reference at the top of the entry), the Goods entered in the Locker's Book, and that officer's receipt taken at the foot of the account in the Red Book.

*A Damage Claim.**6 Red Book, fol. 2.*

J. BARBER.

17 May, 1858.

**J**      140 Boxes Cheese to be warehoused at Brewer's Quay.  
**B**      (17)      G. C. 17 May.  
                     Galley Quay,  
                     18 May,  
                     C. J. C.

## Cheese.

True, three pounds es. J. L. 18 May.	J	Boxes.	cwt. qrs. lbs.		
			140	... 81 3 9 gross.	3 3 0 tare.
			78 0 9	net.	
			11 2 11	allowed for damage.	
			66 1 26	for duty.	

Recd. in Bond, W. B.

Application to the Board, accompanied by the necessary declarations, having been made for an allowance for damage upon 26 cwt. 0 qrs. 4 lbs. of the above Cheese—the Landing Officers proceed with the merchant to the survey; and having determined the amount that each parcel is entitled to, the officers, describing the quantities in words at length, submit the adjudication for the approval of the Commissioners. Having obtained their sanction it is written off, and countersigned by the Landing Surveyor, at the end of the book, thus:—

Adjudged for damage on

cwt. qrs. lbs.	cwt. qrs. lbs.
17 1 16	Cheese, one-third part ...
5 3 17	" three-fourth parts
2 2 27	" one-half part ....
26 0 4	11 2 11

C. J. C.      }  
J. L.      } 20 May, 1858.

The total amount is then deducted from the foot of the account as shown above.

## REPACKING.

This operation arises from the merchant's desire to break the bulk of his goods. He makes a written request to repack, with all necessary particulars of reference, to the Controller of warehousing accounts, who issues a special book to bear the record of the transaction. To the cover of this book the request is attached, and an abstract of the bonding account, so far as relates to the goods in question, entered on the first page. It is then handed to the merchant, who proceeds to the Registrar for a landing officer to superintend the alteration in the Bonded Warehouse. If the goods be such as are entitled to any allowance for waste or increase in the warehouse, the packages should be re-weighed prior to repacking, that the losses and gains from each cause may clearly appear. The goods having been divided and the account thereof taken and balanced up, as shown below, the officer inserts the altered particulars in the Locker's Ledger, affixing his signature and date. The book is then returned to the warehouse-keepers, by the merchant if despatch is urgent, or by Customs' messenger. Hence a trader may dispose of a single package of goods in various ways; a portion may be cleared for home consumption, a second part shipped as bonded stores, and a third remain in bond to await his future convenience.

*Merchant's Request.*

I request to repack AL — 641 Case Coral Beads, ex Neptune, Jones @ Messina, warehoused 16 May, 1854, into 3 parcels.

R. ESCOMBE.

26 June, 1858.

*Entry and Order.*

16 May, 1858.

R. ESCOMBE.

AL — 641 — 1 Case 26 lbs. 3 oz. Coral Beads.

(44)

May be repacked,

W. JAMES,

26 June, 1858.

*Examination.*

Custom House Quay,

27 June,

J. L.

Repacked into

No. 1. Paper parcel .	4	10	1lb. oz.
2. ditto .	12	3	
3. Original case. .	9	1	

} Coral Beads at value.

26	2
26	3 original weight.

0 1 deficiency on repacking.

I

**Currants.**

**AA**\* 4—1 Butt Currants to be repacked into 4 Barrels.

	cwt. qrs. lbs.	
Original weight....	17 1 21	gross.
	2 3 23	tare (allowed).

	14 1 26	
	net.	
	6	difference of tares.

	14 2 4	
	actual net.	

Reweighed prior to repacking.

	cwt. qrs. lbs.	
	17 1 9	gross.
	2 3 17	actual tare.

	14 1 20	
	net.	
	12	loss on re-weight.

	14 2 4	
--	--------	--

	Repacked into	
	cwt. qrs. lbs.	Tare.
	cwt. qrs. lbs.	cwt. qrs. lbs.

	AA 4 barrel ..	
	4 2 0 .....	0 3 2
"	4 1 14 .....	0 3 5
"	4 1 11 .....	0 3 1
"	4 1 10 .....	0 3 9

	17 2 7	
	.....	3 0 17
	tare.	

	14 1 18	
	net.	
	2	loss on repacking.
	12	loss on reweight.

	14 2 4	
--	--------	--

**Rice, for Cleaning.**

Original weight delivered.

	Bags.	
	cwt. qrs. lbs.	
459 .....	701 3 14	gross.
	8 0 22	tare 2 lbs. each.

	693 2 20	
--	----------	--

Reweighed on return.

	Bags.	
	cwt. qrs. lbs.	
400 .....	606 2 14	net.
	16 1 0	allowed 3 per cent. for dross.

	622 3 14	
--	----------	--

	70 3 6	
--	--------	--

deficiency for duty.

*Sight Entry.*

T. SCHOFIELD.

1st August, 1858.

6 Cases Merchandise, further particulars unknown.

A J D 9156 @ 9161

J. H. 2/8

A J D 9157 Case

No. 9, Brewer's Quay,

3rd August.

G. H. B.

Rot. 37.

60 doz. Needle Cases  
6 " pairs Bracelets

} Goods manufactured at value.

cwt. qrs. lbs.

1 1 2 Copper manufactures.

A J D 9158

Case.

Rot. 41.

3 Gongs..... cwt. qrs. lbs.  
1 Upright Pianoforte  
2 Harmoniums.

A J. D 9159

Case.

Rot. 45.

Musical Boxes—Not exceeding 4 inches in length.

3 ea. 2 airs = 6  
4 " 4 " = 16—22 Airs.

Musical Boxes—Large.

3 ea. 6 airs = 18  
2 " 8 " = 16—34 Airs.  
2 ea. 2 = 4 Overtures.

A J D 9160

Case.

Rot. 42.

Accordions, Chinese.

84 ea. 4 notes = 336  
60 " 6 " = 360—696 Notes.  
3 Concertinas  
each 20 notes = 60 other sorts.

All being Musical Instruments.

A J D 9161

Case.

Rot. 45.

Brass Musical Instruments. 1 cwt. 1 qr. 24 lbs. net.

7 Violins, No. 7 (with bows)  
2 Double Basses (do)  
2 Flutes—in cases } Musical Instruments at value.

**MERCHANDISE, continued:****A J D 9156.****Case.****Rot. 38.**

36	doz. Masks (?)
20	" Pipes
3	" Pipe Stems
15	" Pipe Bowls
2	" Book Marks
5 <sup>1/2</sup>	" Rosaries
3	" Crucifixes
3	gross Watch hands, gilt
21	doz. Dominoes (?)
4	" Bird Cages
7	bottles Iodine
6	bottles Creosote(3)
5	lbs. Newspapers
3	Boxes fitted
2	Work Boxes
2	Vases of Shell Flowers
6	Ivory Figures
2	lbs. Litmus
4	" Tinsel Fringes

Goods Manufactured at value.

8	doz. Root Snuff Boxes
2	gross Composition do.
10	" Metal do. do.
8	Groups and Figures
24	lbs. Manufactures of Bronze.

} Boxes at value.

8 Groups and Figures      Bronze Works of Art (4)—free.

**Cases. Boxes.**

40 ea. 20 ea. 500 = 40,000 Pens at value—free.

2 cwts. 1 qr. 5 lbs. net. Ornamental Articles of Steel.

5/6 × 3/8 × 2/4 = 47 cubic feet. Toys.

18 lbs. Perfumery.

27

Certd. C. H. P. 4 Aug.

4 Aug.

(1) Masks without whiskers, and not of wax are deemed to be toys.

(2) Dominoes under double nine in a set, are deemed to be toys.

(3) B. O. to Newcastle, July 9th, 1856.

(4) Bronze works of Art are restricted to purely ornamental pieces, real or copied, from the antique—not such manufactures as are usually merchanted.

**Silks, &c.**

When packages of silks, leather gloves, or other high-duty goods are opened, the number of internal parcels should be booked and subsequently accounted for in the record of the examination. The goods should be assorted agreeably to their ratings : those paying duties ad valorem grouped for convenient estimate ; silks or ribbons for average net weighing arranged, fair pieces of the different kinds selected ; the numbers of each sort carefully taken ; the weights ascertained, and the accounts made up. When taken gross, the goods in their inner packages are placed in the scale, and the Landing Surveyor, having satisfied himself with the arrangement, selects cartons, rollers, bands, papers, &c., for taring, marking each as he proceeds. Ribbons upon hollow blocks, pasteboards, &c., he chooses without reference to average weights, but those on solid wooden blocks are specially treated thus :—A carton of average weight in each size is found, the ribbon turned out, weighed, and a proportionate number of average pieces selected for stripping, the blocks being duly marked for identity. The tares of each—blocks and cartons—are separately taken at the back of the book, with decimal weights of 100 parts to the lb., written off, deducted, and the accounts made up, as shown below.

*Sight Entry.*

HENRY GREY, Jun.

17 June, 1858.

## 5 Cases Silk Manufactures.

Gloves, &c., further particulars unknown.  
(17) Deposit £150.

M.D. & Co. 500  
F.P.C.—1291 503

G. S. 18th June.

M.D. &amp; Co. 500.

Galley Floor,  
19 June, R. F.

Case.—19 Cartons as under.

Rot. 174.

Plain Silk Velvet Ribbons (not ex<sup>s</sup>. 9 in.)

Cartons.	Pieces.	Parts.	Parts.	
1—3 ea.	6 = 18	—1—10 = 180		
1 "	4	40		
2—5 "	15 = 75	—3—21 = 525		
3—4 "	9 = 36	—2—18 = 324		
—			lbs. oz.	
13			10,69 or 10 11 net.	
—				

## Figured Velvet Ribbons.

4—2	12 = 24	—2—17 = 204		
5—3	18 = 54	—2—16 = 432		
1	9	72		
—			lbs. oz.	
6			7,08 or 7 1 net.	
—				

M.D. &amp; Co. 501

Case.—73 packages.

Rot. 175.

## SILKS, continued :

## Silk Ribbons of more than one colour—(Solid blocks).

Cartons.	cwt. qrs. lbs. oz.	Tared twenty two lbs. four teen oz.
8 .....	0 2 14 8	
	or 70 8 gross.	
	22 14 tare.	
		47 10 net.

## Figured Gauze Ribbons.—(Wooden Cylinders).

Cartons.	qrs. lbs. oz.	Tared eight teen lbs. six ven oz.
9 and out of } 2 6 5		
1—11 pieces } ....	or 62 5 gross.	H. C. B.
	18 7 tare.	20th June.
		48 14 net.

## Plain Silk Velvet Ribbons—(Bands).

Cartons.	cwt. qrs. lbs. oz.	Tared four lbs. ten oz.
20 .....	0 1 5 9	
	or 33 9 gross.	H. C. B.
	4 10 tare.	20th June.
		28 15 net.

## Plain Velvet—(Broad Stuffs).

Cartons. * Pieces.	cwt. qrs. lbs. oz.	Tare for Tickets, two oz.
14 .... 80 .....	0 1 16 4	
	or 44 4 gross.	H. C. B.
	0 2 tare.	20th June.
		44 2 net.

## Plain Crape—(Broad Stuffs).

Cartons. Pieces.	lbs. oz.	
21 .... 42 .....	26 4 net.	

M.D. & Co., 502      Case.—34 packages as under.

Rot. 176.

## Plain Satin Ribbons. of one colour only—(Bands).

Cartons.	cwt. qrs. lbs. oz.	Tared seven lbs. fifteen oz.
20 .....	1 0 21 0	H. C. B.
	or 133 0 gross.	20th June.
	7 15 tare.	
		125 1 net.

## Gauze Ribbons, mixed with Silk of less proportion than one-half part—(Pasteboard and Strips).

Cartons.	lbs. oz.	Tared lbs. eight three oz.
6 .....	25 8 gross.	H. C. B.
	8 3 tare.	20th June.
		17 5 net.
1 .....	3 5 net, Fancy Silk Net.	

## SILKS, continued :

## Parcels.

		Cartons.
1 ...	7 Purses	1 ... 21 Barege Shawls(1),
	16 Reticules,	12 " Scarves(2),
1 ...	54, 17, 34 = 105 metres Barege(1),	1 ... 6 doz. Mitts,
1 ...	2 doz. Glove Bands,	1 ... 4 " Gloves.
	1 " Neck-ties,	6 " Girdles.
	3 gross Watch Guards.	20 Robe Pieces.

All being Silk Manufactures at value.

## Parcels. lbs. oz.

1 ... 4	2 Articles, Manufactures of Silk, Broad Stuffs(2).
3	1 Articles, Manufactures of Silk Velvet, Broad Stuffs.(2).
0	6 Silk Gauze, Broad Stuffs.

## M.D. &amp; Co. 503.

Case.—40 Cartons and 5 parcels, as under.

## Rot. 174.

## Parcels. lbs. oz.

5 .....	18	9 net, Black Silk Plush for Hats.
	4	" Plush.

Cartons.	doz.	Habit.	Women's.	Men's.
15 each	6	=	90	
7 "	4	=	28	
3 "	3	=	9	
7 "	2	=	..... 14	
1 "	1	=	..... 1	
7 "	5	=	..... 35	
		—	—	—
		127	15	35

Duty Paid,  
114, 20 May.

Say 127 doz. pairs Habit,  
 15 " Women's, } Leather Gloves(2).  
 35 " Men's,

## F.P.C. 1291.

Case.—14 Cartons as under.

Rot. 103 Artificial Flowers, partly Silk.

## Cartons.

10 each .....	2/1 × 0/10 × 0/7 = 10
2 " .....	1/6 × 1/0 × 0/6 = 1 $\frac{1}{3}$

12

11  $\frac{1}{3}$  Cubic feet.

(1) When the warp or shoot is wholly composed of Silk, the article is liable to duty as Silk Manufactures; when of less proportion, it is chargeable as "Goods Manufactured."

(2) On the Warrant, the Landing Surveyor must approve the Rated Duties for these goods, when they are accepted by weight.

(3) Embroidered Leather Gloves pay the rated Duties as gloves, not as embroidery at value. Children's Leather Gloves, however small, pay the rated duty on Habit Gloves.

## SILKS, continued :

Silk Velvet Ribbons (not exceeding 9 inches in width, figured by depression).

Tare seven pounds one ounce.	Cartons. H.C.B. 20/6	lbs. oz. 2 . . . . . 21·3 gross. 7·1 tare.
		<hr/>
		14·2 net
		<hr/>
		6 21 June

Certified, R. A. O. 19th June.

## TARING.

Silk Ribbons of more than one colour—(Solid).

M.D. & Co. 501 Case.

No.	Cart.	Parts.
1 — 1/8	.....	62 (weight of carton.)
3/12 pieces	56 × 4 =	224 (do. of internal blocks.)
Total of ea. carton	286 × 8 =	22·88
		or 22 lbs. 14 oz.      H. C. B.
		June 20.

## Figured Gauze—(Cylinders).

No.	Cart.	Parts.
2 — 1/5	.....	65
3/24 pieces	12 × 8 =	96
	<hr/>	
	161 . . . . .	805
8 — 1/4	.....	64
4/16 pieces	15 × 4 =	60
	<hr/>	
	124 . . . . .	496
11 pieces	.....	41
	<hr/>	
	13·42	
		or 13 lbs. 7 oz.      H. C. B.
		June 20.

TARING, continued:

Plain Velvet—(Bands).

No.	Cart.	Pieces.	
4	— 3/15	... 43	= 215
5	— 1/5	... 41	= 205
		133 Bands (allowed for)	40
			—
			4·60

or 4 lbs. 10 oz.

H. C. B.  
June 20.

Plain Satin Ribbons—(Bands).

M.D. & Co. 502 Case.

No.	Cartons.		Parts.
1	— 8/12	.... 105 + 18 = 123	.... 468
2	— 1/5	.... 40 + 6 = 46	.... 220
3	— 1/3	.... 31 + 6 = 37	.... 105
			—
			7·93

or 7 lbs. 15 oz.

H. C. B.  
June 20.

Mixed Gauze—(Pasteboard and Strips).

No.	Cartons.		Parts.
4	— 1/6	....	64
	8/24 pieces	... 9 × 8 =	72
			—

136 .... 8·16

or 8 lbs. 3 oz.

H. C. B.  
June 20.

Sight Entry.

LEAF, COLES & Co.

12th Aug., 1858.

AP. 56/57 } 3 Cases of Sundries.  
G. 8      }

11

—  
Fresh Wharf, 12th Aug.

AP. 57

Case.

T. L.

Rot. 64

30 doz. pairs Stays (part Linen, part Linen and Cotton).  
5 „ Cambric Handkerchiefs not trimmed. Linen.

i 2

## SIGHT ENTRY, continued :

10 doz. Mittens	Articles manufactures of cotton unenumerated, at value.	3 doz. Belts	Articles manufactures of Linen unenumerated at value.
15 " Caps		6 " Shirts	
10 " D'Oyleys		6 " Ditto, Fronts	
8 " Shirts		2 " Night Caps	
4 " Under ditto		1 " Boddices	
2 " Chemises		6/12 " pairs Drill	
6 " Petticoats		3 " Trousers	
1 " Table Covers		3 " Piano Covers	
3 " pairs Drawers			
4 Gowns			
5 pairs Fustian Trousers			
6 Sofa Covers.			

2 Table Covers	Articles manufactures of Wool not enumerated, at value.
1 Carpet Cover—Baize	
5 Wrappers	
3 Horse Cloths	
6 Saddle ditto	
2 doz. Caps.	

G. 3  
Case, containing 5 Cartons.  
Rot. 63

Cartons.	Embroidery, unend'd at value.	1 doz. Gloves	Silk manufactures, at value.
2—17 Collars		3 " Mittens	
6 Handkerchiefs		1—12 pairs Stays	
12 Caps		7 doz. Stay Laces	
3 pairs Cuffs		5 Boddices	
5 " Sleeves		3 Mantles	
4 Robes		4 Head Attires	
		12 Neck Ties	
		12 Girdles.	

1—2 lbs. Mohair Lace.  
   1 " 4 oz. Blonde, being Silk Pillow Lace, not Saxon wire  
     ground.  
   8 pieces Guipure 8 oz., being Thread Lace, ex. 1 in. in. width.  
   1 lb. 6 oz. Silk Net, figured with the needle, Embroidery.  
   4 Waistcoat pieces, Embroidery on Silk, at value.  
   1—4 lbs. Swiss Curtains, Embroidery.

## SIGHT ENTRY, continued :

AP. 56

Case.

Rot. 65

	cwt.	qrs.	lbs.
1 Cabinet, Lacquered Ware	0	1	15

3 Carpets 12/3 × 10/6 = 128·7	sq. ft.
-------------------------------	---------

6 Rugs 6/0 × 3/6 = 21·	
------------------------	--

---

149·7	
-------	--

or 16 $\frac{1}{2}$ sq. yds., Woollen Carpets.	
--	--

## Pieces.

7—105 yards Cloth, Woollen and Silk.	5 Bells.
1 Spring Mattress.	12 Brooches.
1 parcel Gold Beaters' Skin.	6 pair Earrings.
2 parcels Patent Medi- cines.	4 „ Bracelets.
2 boxes Wax Ornaments.	2 Punching Machines.
2 Tables.	3 Eyelet ditto.
12 reels Tinsel Thread.	1000 Gun Flints.
2 cards do. Lace.	1 keg Yolk of Eggs.
6 Fringes and Tassels.	2 parcels Medicated Con- fectionery.
1 lb. Sugar of Milk.	1 box, Medicinal Powders.
	3 Antique Weapons.
	1 Cabinet.

All being Goods manufactured, at value.

Cert. 13 August, 1858.

J. F.

## SPIRITS.

Spirits are inflammable liquids obtained by distillation from fermented liquors, various essential oils giving them their flavour. Spirits consist of alcohol and water in different proportions. The standard or proof strength is a mixture of pure alcohol and pure distilled water in equal quantities, and at 60° temperature should weigh .918. The specific gravity of alcohol being about one-fifth part lighter than that of water, the weight of *plain spirits* will necessarily vary with the quantity of alcohol contained, and the strength be assessible from the weight.

Upon this principle, and acting expressly by this relative test, the Hydrometer has been devised. Accompanying the instrument, full directions for use, and computed tables of reference are supplied.

*Spirits mixed*, whether perfumed, medicated or sweetened, by the density of the liquid being affected, resist the proper action of the hydrometer; and so blended, the strength cannot correctly be ascertained by it.

**SPIRITS, continued:**

*Spirits in Casks* are contented and charged to one gallon. Fractional parts on the strength, are discarded when below, and have an additional gallon charged, when amounting to  $\frac{1}{10}$ th parts thereof. When they are of a less content than twenty gallons however, whether racked casks or ullages, duty should be charged on the strength to the tenth part of a gallon.

Bottled Spirits are chargeable on strength to the thirty-second part of a gallon, fractional parts being taken when exceeding, and discarded when not exceeding one-half part of a gill.

Overproof and underproof are similarly calculated, separately shown, balanced, and the surplus added to, or deducted from, the liquid content of the parcel to shew the number of hydrometer proof gallons.

## EQUIVALENT TABLE OF DECIMALS.

*Tenths and Gills, up to 1 Gallon.*

Decimals.	Gills or 32nds of a gallon.	Tenths of a gallon.	Decimals.	Gills or 32nds of a gallon.	Tenths of a gallon.
.03	=	1	.53	=	17
.06	=	2	.56	=	18
.09	=	3 = 1	.59	=	19 = 6
.13	=	4	.62	=	20
.16	=	5	.66	=	21
.19	=	6 = 2	.69	=	22 = 7
.22	=	7	.72	=	23
.25	=	8	.75	=	24
.28	=	9	.78	=	25
.31	=	10 = 3	.81	=	26 = 8
.34	=	11	.84	=	27
.37	=	12	.88	=	28
.40	=	13 = 4	.91	=	29 = 9
.43	=	14	.94	=	30
.47	=	15	.97	=	31 [1 gall.
.50	=	16 = 5	1.00	=	32 = 10, or

**Spirits gauged in Cask are Booked thus:—**

## *Rum—being Spirits not sweetened.*

Casks.	Length.	Head.	Bung.	Wet.	Content.	Ullage.	Strength.		Content.	
							Over.	Under.	Over.	Under.
R-1	80-2	22	26-1	22-6	52	48	23-6	—	11	—
	2	30-	22	26-6	23-5	53	50	—	29-7	—
	<u>2 Casks.</u>						—	—	—	—
							98	—	11	15
							4 Under.	—	—	11
							—	—	—	—
							94 Gallons for Duty.	—	—	4

SPIRITS, continued :

*Geneva—Spirits not sweetened.*

Casks.	Length.	Head.	Bung.	Wet.	Content.	Ullage.	Over.	Under.	Over.	Under.
G—1	28·0	17·4	20·8	18·2	29	27	15·2	—	4	—
						4				

31 Gallons for Duty.

The contents are cast by the sliding rules, according to directions to be found in the Gauger's instructions; and the strengths, after being ascertained by the hydrometer, are thus worked :—

Ullage Content.		Ullage Content.	
R—2	50 Gallons.	G—1	27 Gallons.
29·7	Strength U. P.	15·2	Strength O. P.
14·850,		54	
Then 50	Gallons	185	
less 14·850	Underproof.	27	
= 35·150	or 35 Proof Galls.	4·104,	
		or,	
		4 Gallons Overproof.	

*Wines, Cordials, and Spirits, in bottle.*

*White Wine.*

	Reputed		
Case.	Qts.	Pts.	
C.S.F.—1	... 48		(2 broken).
2	... 72		
B.R.	3 ... 34		(2 broken).
	4 ... 50		
	5 ... 35		(1 broken).
	167	72	
or 33½ gallons			

*Cordials, being Sweetened Spirits.*

Case Bottles. Gills.  
„ 6 ... 36 ea 2½ = 22½ gallons Sweetened Spirits.

*Brandy, being Spirits not sweetened.*

Liquid.		Strength.	Gills.	Gills.
Case.	Bottles.	Gills.	Gills.	Gills.
7 ...	24 ea 5½	= 3 30	— 5·6	— 7
8 ...	60 „ 2½	= 5 5	— 6·7	— 11
9 ...	72 „ 5½	= 12 0	4·9 — 19	—
			— 19	— 18
	21	3		18
		1		
	21	4 galls. Pr. Spirits	1	

J. R. 26/7.

## SPIRITS, continued :

In Wine computations, 6 Reputed Quart, or 12 reputed Pint Bottles, are considered equal to one gallon; but for Spirits a few average bottles, one in each parcel, are measured to Gills, and cast out, as shown below, whilst the bottles now deemed necessary packages for liquids are not returned in the entry.

*Cordials.*

Case.	Bottles.	Gills.	Gills.	Galls.
RE — 6 .....	36 ea.	2½	= 90	or 2½

*Brandy.*

Case.	Bottles.	Gills.	Gills.	Galls.	Galls.
BR — 8 .....	60 ea.	2½	= 165	or 5½	1½ 6·7 strength U. P.

1155
990

11·055 or 11 Gills Underproof.

△△ 1 case.

Ullage. O.P. Gallons.  
 1 Demijohn AEther, 1½ gallons, 250·0 = 3½ Proof of Plain  
 Spirits.

Gills.

6 bottles Absynthe, ea. 5½ = ½ gallons Mixed Spirits.

*Bottling.*

Esq Mary Lyon, Orfeur @ Cadiz,

PHILLIPS & CO. 17 June, 1858.

3 Casks White Wine.

		Content.	Ullage.	Regauge.	Loss.
§§§	§§§	18 .....	58 .....	56 .....	55 ..... 1
§§§		19 .....	58 .....	56 .....	55 ..... 1
		20 .....	57 .....	55 .....	55
					—
			167	165	2

B. S.

T. S.

N. F.

SPIRITS, continued :

*(Gauger's Return).*

Cases.	Doz.	Doz.	Gallons.
6 ea.	3 =	18 or	36
5 "	2 =	10 "	20
14 "	2 =	28 "	56
26 "	1 =	26 "	52
		164	
		1 loss.	

Regauge quantity 165

(6 Bottles = 32 Gills).

J. T. 19/9.

One Quarter Cask of Brandy, ex Royal Sovereign, to be Bottled.

*Re-examination.*

Content. Ullage. O.P.	Bung.	Wet. Content. Ullage. O.P.
TTPP 62 ... 27 ... 26 ... 2·2	19·5	... 17·7 ... 27 ... 26 ... 2·1

*Bottling Account.*

(6 Bottles = 32 Gills).

2 ea. 3 =	6 or 12 ... 2·1 =	12 <sup>1</sup> / <sub>2</sub>
Cask 62 "	19·5 ... 10·2 ... 27=14 ... 2·1 =	14 <sup>1</sup> / <sub>2</sub>
		<u>26<sup>1</sup>/<sub>2</sub></u>
	Increase	<u>—<sup>1</sup>/<sub>2</sub></u>
		Regauge quantity 26

*Vatting or Blending Wines.*

I request to have the within mentioned Wines equally blended :—

EDW. JONES 17/8.

Allowed.

J. T. 17/8.  
381/29 Albion, Smith @ Cadiz. ARNOLD & CO., June 6.

## VATTING WINES, &amp;c., continued :

Three Casks White Wine.

Regauged.

	Gallons.	Gallon.		Gallons.	Gallons.	Loss.
△△△	16	59	57	57		
	18	58	56	54	2	
	20	57	55	53	2	
			168	164	4	

375/81 Emerald, Jones, @ Cadiz. BARNES &amp; Co., May 4.

One Cask White Wine.

△	8	.....	98	.....	96	.....	95	.....	1
				264			259	.....	5
							5 Loss.		

---

264

Blended by Jones, 19 August.

B							Gallons.
	1	.....	54	.....	51		
	2	.....	54	.....	51		
	3	.....	54	.....	51		
	4	.....	54	.....	51		
	5	.....	54	.....	51		
	6	.....	54	.....	54		
				6 Casks.			259
							5 loss prior to Vatting.
							<hr/> 264 Balance.

J. F. 19/8.

---

*Vatting Spirits.*

406/85 Three Casks of Brandy, ex Ann, Mountain @ Rouen.

Re-examination.

OP.	Cont.	Ull.	O.P.	Bung.	Wet.	UP.	Ull.	UP.
W	4...23..88..81			21·7	19·2..18·0..31..4			
	5..8·6..86..34..1			21·8	19·4..,,..34..5			
	6..8·2..82..31..1			21·8	20·2..,,..31..4			
						96 2		96 13
						2 Over-proof.		
						<hr/> 98 Proof Gallons.		

## SPIRITS, &amp;c., continued :

107/29 Three Casks Brandy, ex Jean Geatin, @ Charente.

	O.P. Cont.	Ull. O.P. Bung.	Wet.	U.P.	Ull. U.P. Ull. O.P. U.P.	Less.
§§§	100...8'7..84...33..1	21'1..17'3..18'0..30..4..3				
cc	192...4'0..34...33..1	21'0..16'8..	"	29..4..4		
"	194...4'0..34...33..1	21'0..11'7..	"	30..4..3		
	99 3			89 12 10		
	3 Over-proof.					

## 102 Proof Gallons.

## Recapitulation. Re-examination.

3 Casks, ex Ann....	96 2.....	96 13
3 " Baptiste Marie	99 3.....	89 12 10 0 0

Blended strength } 13'0 U.P.)	195 5.....	185 25 10 5 25
	5 O.P.....	25

200 Proof Gallons.	160	[ration.
	40 loss prior to ope-	

200

The above Blended by Dandy.

B	1	34 33 5	164 Proof Gallons.	Loss prior to the
	2 P	34 33 5	36 Actual Loss. .	operation . . . 40
	3	32 31 4		Increase in the ope-
	4	32 28 4	200 Original Quantity.	ration . . . . 4
	5	37 35 5		
	6	34 32 5		Actual Loss . . . 36
			J. D. 165.	
		192 28		
		28 Under Proof.		

## 164 Proof Gallons.

Sugar, Yellow Muscovado, not equal to white clayed.

## Gross. Tare.

Hogsheads.	cwts. qrs. lbs.	cwts. qrs. lbs.
VD—1 .....	16 2 9 .....	1 2 0
2 .....	10 3 6 .....	1 0 0
3 .....	14 1 21 .....	1 2 0 super tare allowed,(1)
4 .....	18 2 0 .....	1 3 0 G. D. 5 October.
	60 1 8 gross.	5 3 0
	5 3 0 tare.	
	54 2 8 net.	

(1) The capacity of the cask being greater than its contents indicate, from a portion having been washed out during the voyage, a super tare is claimed thereon and allowed.

## SUGAR, continued :

*Sugar Candy.*

Boxes.	cwt. qrs. lbs.
P — 3 .....	1 1 5 net.

*Refined Sugar.*

Loaves.	cwt. qrs. lbs.
„ — 5 .....	1 2 7 net.

Tare one-third part.  
G. D.  
5 October.

*Succades,*

(Fruit or Vegetables preserved in Sugar).

Jars.	cwt. qrs. lbs.
3 .....	0 1 11
	or 39 gross.
	13 tare.
	<hr/>
	26 net.

Tare for pa-  
per and string,  
Six oz. each.  
B. O. 3 June.

*Worsted Yarn.—Fit for Embroidery.*

Bundles.	cwt. qrs. lbs.
50 .....	0 1 25
	or 53 gross.
	19 tare.
	<hr/>
	34 net.

*Wood Goods.**Hewn Timber.*

Piece.

Length.

Breadth.

Thickness.

1 ... 40 $\frac{1}{2}$  ... 14 ... 14 $\frac{1}{2}$  = 57, or 1 load 7 feet for duty.*Sawn Deals.*

Pile.

Length.

Breadth.

Height.

Cubic ft.

1 ... 400 ... 12 0 × 7 8 × 10 6 =	966
2 ... 360 ... 16 0 × 7 8 × 9 2 =	1124
5 ... 16 0 × 8 10 × 0 3 =	15

---

765

---

2105, or 42 loads 5 ft.*Lathwood.*

Pieces.

Length.

Breadth.

Height.

Cubic ft.

1641 ... 8 0 × 6 0 × 6 0 =	288
584 ... 4 6 × 6 0 × 3 6 =	94

---

2175

---

382, or 1 $\frac{66}{8}$  fathoms.

WOOD, continued :

*Laths, being Sawn Wood.*

Bundles.	Length.	Breadth.	Height.	Cubic ft.
50 each 100 and 90 odd. } 6 0 × 6 0 × 6 0	6 0 × 6 0 × 6 0	6 0 × 6 0 × 6 0	6 0 × 6 0 × 6 0	216, or 4 loads 16 ft.

Gt. Hhd. qrs.				
3	1	25	<i>Handspikes</i> not exceeding 6 ft. in length.	
2	1	9	<i>Spars</i> 4 to 6 in. in diameter.	
0	3	4	<i>Ditto</i> under 4 in. in diameter, and above 22 ft. in length.	
0	0	26	<i>Ditto</i> under 4 in. in diameter, and not exceeding 22 ft. in length.	

Firewood is usually tallied by the quarter fathom ; being sawn into lengths of 18 inches, it is packed in a frame 6 ft. by 6 ft., and afterwards reduced by splitting deal ends and round wood once ; and wood generally, so that it shall be inapplicable to any other useful purpose.

MODES OF ASSESSMENT, &c.

*With Timber and Wood, 8 Inches square and upwards, and Round Wood 9 inches in Diameter and upwards*—exceeding 10 feet in length—the Length should be taken to half a foot, the breadth, thickness, diameter, or quarter-girt, to the quarter of an inch, and the content cast out to an entire foot ;—not exceeding 10 feet in length—the content must be computed to half a foot.

*Oak Knees, 8 inches square and upwards, under 5 feet in content*  
*Balks, or Fir Quarters, 5 and under 8 inches square and exceeding 5 feet in content*, should, in like manner, be measured separately, and contented to half a foot.

*Balks or Timber, 5 inches square or upwards exceeding 2 and not exceeding 5 feet in content*, the length to be taken to one-quarter, and the content computed to one-tenth of a foot.

*— or Fir Quarters, under 5 inches square*, may be cubed in bulk, or 60 pieces piled together, the average length struck, height and width taken to their full extent in feet and inches, and the content of the entire number ascertained therefrom.

*Wainscot Logs*.—The length to be taken to the quarter of a foot breadth and thickness to the quarter of an inch, and the content computed to half a cubic foot.

*Spars, 6 inches in diameter, and upwards*, must be measured and returned as “Hewn Timber,” and content charged to half a foot.

*— under 6 inches in diameter* are taken by tale.

*Birch Hewn, not exceeding 3 feet in length, nor 8 inches square* ;  
*Laths sawn or rent, and other Wood, not exceeding 2 feet in content*.—The length, height, and width of the pile should be taken to their full extent in feet and inches, and the content cast out in loads and feet.

*Lathwood of various lengths and Firewood* (<sup>1</sup>) are measured in a 6-feet frame, and reduced to fathoms of 216 cubic feet.

---

(<sup>1</sup>) Firewood may be framed whole and subsequently reduced.

• **WOOD, continued :**

*Foreign Deals, Battens, Boards and Planks,* may be taken by scale, or being assorted into similar lengths, breadths and thicknesses, are piled and thus cubed:—

— *If there be 4 Great Hundred Deals or Planks, or 6 Great Hundred of Battens or Boards in one Pile*—all dimensions should be taken to the quarter of a foot and the Content computed to an entire foot.

— *If there be less than the above quantities*—length should be taken to the quarter of a foot, breadth and height to an inch computing the content as before to an entire foot.

— When a pile consists of several dimensions, the fractional parts in the computation of each section, must be added together, and the final fraction on the total content of the pile only rejected.

*Foreign Deals, &c. (1) Exceeding 21 feet 3 inches in length, and Oak Plank under 21 feet in length*—at the option of the importer, may be measured singly, or averaged from the measurement of 1 in 10 of each parcel of like dimensions, the length being taken to one-quarter of a foot; breadth and thickness to one-quarter of an inch, and the content cast to one-tenth part of a foot.

*Colonial Deals, &c.*, are similarly assessed, except when the importer furnishes a specification containing the numbers and dimensions of the goods, with the total cubic measurement. In this case, the landed quantities are compared, the specification computed, and an average content of 120 pieces struck.<sup>(2)</sup> The Landing Surveyor then permits the delivery of the cargo by tally, writing off the average found on the 120 pieces to half a load only.

*Planed or Dressed Woods* must be measured after the above modes, according to their peculiar character or dimensions.

*Railway Sleepers*.—For the proper modes of assessing these and other like irregular goods, *vide "Wood," in "Miscellaneous Orders."*

*Staves* are taken by average measurements. Piles of 360 of each kind, and under that number the whole pile, being cubed, with all dimensions taken to the inch.

*Handspikes, Spokes, and Oars, rough or made up, are all taken by tale.*

*Teak Wood, Ship Building Woods admitted on the same terms as Teak Wood; Furniture Woods and Dye Woods (estimated by the ton), as also Wastewood, Billet or Brushwood estimated in the bulk, being free of duty, accounts of the masters of Government yards, importing merchants, wharfingers, and of the several dock companies may be taken for the specific quantities, after due examination.*

(1) Deals and wood measured singly must have a progressive number, and the contents scribed on each piece.

(2) By G. O. No. 17, 1858, it was laid down that in lieu of the computation by average, the cubical content of the specification (which is to be worked out as at present), be divided by 50, by which means the actual number of loads contained in the cargo will be arrived at.

**ARTICLES OF BRITISH PRODUCE  
USUALLY  
EXPORTED FROM THE UNITED KINGDOM.<sup>(1)</sup>**

*N.B.—In every instance in which any denomination of Tale, Weight or Measure is affixed to the name of an Article in this List, the quantity of such article is to be exhibited under that denomination in addition to the value, which is in no case to be omitted. Where a denomination of quantity is not attached to the article, the value alone is required.*

Agricultural Implements . . . . .	value
Alkali, viz.:—	
" Barilla . . . . .	cwt.
" Kelp . . . . .	cwt.
" Pot and Pearl Ashes . . . . .	cwt.
" Soda . . . . .	cwt.
Alum . . . . .	cwt.
Apothecary Wares. <i>See</i> Drugs, &c. . . . .	cwt.
Apparel . . . . .	value
Apples . . . . .	value
Arrow Root, prepared in the United Kingdom . . . . .	lb.
Arsenic . . . . .	cwt.
Artificial Flowers . . . . .	value
Asphalte . . . . .	value
Asses . . . . .	number
Bacon and Hams . . . . .	cwt.
Bags, empty . . . . .	dozen
Barytes . . . . .	cwt.
Basket and Basket Work . . . . .	value
Beads, ornamental . . . . .	value
Beef, Salted . . . . .	barrel
" Tripes . . . . .	keg
Beer and Ale . . . . .	barrel
Bellows, small . . . . .	dozen pairs
" Smiths' . . . . .	number
Bells and Bell Metal . . . . .	cwt.
Bichromate of Potash . . . . .	cwt.
Bismuth . . . . .	cwt.
Blacking . . . . .	value
Bleaching Materials . . . . .	cwt.
Blocks for Ships' Rigging and Dead Eyes . . . . .	number
Boats . . . . .	number
Books printed . . . . .	cwt.

<sup>(1)</sup> Articles of Irish Produce or Manufacture are to be distinguished from British, and all articles shipped under the authority of the Lords of her Majesty's Committee of Council for Trade, or of the Lords Commissioners of Her Majesty's Treasury, are to be specially distinguished from the ordinary Export.

Borax, refined in the United Kingdom	.	.	lb.
Bran	.	.	cwt.
Brass Wire	.	.	cwt.
" of all other sorts	.	.	cwt.
Bread and Biscuit	.	.	cwt.
Bricks	.	.	number
Brimstone, refined in the United Kingdom	.	.	cwt.
Bristles, dressed	.	.	lb.
Brushes and Brooms	.	.	value
Bunting	.	.	yard
Butter	.	.	cwt.
Cabinet and Upholstery Wares	.	.	value
Calves	.	.	number
Camphor, refined in the United Kingdom	.	.	lb.
Candles, viz. :—			
Palm	.	.	lb.
" Spermaceti and Wax	.	.	lb.
" Stearine	.	.	lb.
" Tallow	.	.	lb.
" unenumerated	.	.	lb.
Canes and Sticks	.	.	value
Caoutchouc, solution of	.	.	value
Manufactures of	.	.	value
Cards, Playing	.	.	cwt.
Carriages, viz., Railway Carriages	.	.	number
" of all sorts (except Railway)	.	.	number
" Carts and Waggons	.	.	number
Carriage Wheels, of all sorts	.	.	number
Casts of Statues, Busts, &c.	.	.	value
Cement	.	.	cwt.
Chalk and Lime	.	.	ton
Charcoal, Animal	.	.	value
" Vegetable	.	.	value
Cheese	.	.	cwt.
Chocolate and Cocoa (British prepared)	.	.	lb.
Cider and Perry	.	.	tun
Clay, viz., China Clay	.	.	cwt.
" Pipe Clay	.	.	ton
" of all other sorts	.	.	ton
Clocks	.	.	number
" Clocks of Wood	.	.	value
Coals	.	.	ton
Coals, Cinders	.	.	ton
" Culm	.	.	ton
Coal Pitch and Tar	.	.	barrel
Confectionery	.	.	value
Copper Ore	.	.	cwt.
" in Bricks and Pigs	.	.	cwt.
" Sheets and Nails	.	.	cwt.
" Wire	.	.	cwt.
" Wrought, of other sorts	.	.	cwt.
" Coin	.	.	cwt.

Copper Mixed or Yellow Metal for Sheathing	cwt.
Coppers	cwt.
Cordage and Cables	cwt.
Corks and Bungs	cwt.
Corn, Grain, Meal and Flour, viz.:	
" Barley	quarter
" Barley Meal	cwt.
" Beans	quarter
" Bean Meal	cwt.
" Malt	quarter
" Oats	quarter
" Oatmeal	cwt.
" Pease	quarter
" Pease Meal	cwt.
" Rye	quarter
" Rye Meal	cwt.
" Indian Corn Meal	cwt.
" Wheat	quarter
"       Flour	cwt.
Cotton Manufactures, viz.:	
" Calicoes, White or Plain	yard
"                  Printed, Checked, Stained, or Dyed	yard
" Muslins, White or Plain	yard
"                  Printed, Checked, Stained, or Dyed	yard
" Fustians, Velvets, &c.	yard
" Counterpanes	number
"                  Cotton and Linen, Mixed	yard
" Lace and Patent Net	yard
" Stockings	dozen pairs
" Hosiery, except Stockings	value
" Tapes and Small Wares	value
" Cotton, for Sewing	value & weight
" Twist and Yarn	value & weight
Cows, Oxen and Calves	number
Deer	number
Dogs	value
Drawings	value
Drugs and Chemicals, not otherwise described	value
Earthenware and Porcelain	piece
" Red Pottery, &c.	piece
Hmery	cwt.
Epsom and Glauber Salts	cwt.
Feathers for Beds	cwt.
Felt	value
Feathers, ornamental	value
Fish,—Cod and Ling	cwt.
" HERRINGS, Red	barrel
"                  White	barrel
" Oysters	bushel
" Pilchards	hogshead
" Salmon	barrel
" of other sorts	value

Fishing Tackle . . . . .	value
Flax, Dressed . . . . .	cwt.
" Undressed . . . . .	cwt.
Fruit, not otherwise described . . . . .	value
Fuel, manufactured . . . . .	ton
Fuller's earth . . . . .	value
Gelatine . . . . .	value
Ginger, prepared in the United Kingdom . . . . .	cwt.
Glass, viz., Flint and Phial . . . . .	cwt.
" Window . . . . .	cwt.
" Common Bottles . . . . .	cwt.
" Broken, for Re-manufacture . . . . .	value
" Plate Glass . . . . .	foot & value
Glasses, Looking, and Mirrors . . . . .	value
Glue . . . . .	cwt.
Groats and Grits . . . . .	cwt.
Gunflints . . . . .	number
Gunpowder . . . . .	lb.
Guns, viz., Muskets . . . . .	number
" Fowling Pieces . . . . .	number
Gutta Percha, Manufactured in United Kingdom . . . . .	cwt.
Haberdashery and Millinery . . . . .	value
Hair, Horse . . . . .	cwt.
" Other sorts . . . . .	value
Hair Cloth. <i>See</i> Horseshair . . . . .	cwt.
Hardware and Cutlery . . . . .	value
Harp and Fiddle Strings . . . . .	dozen
Hats, Beaver and Castor . . . . .	dozen
" Canvas . . . . .	dozen
" Felt . . . . .	dozen
" Straw . . . . .	dozen
" Other sorts . . . . .	dozen
Hatter's Wares . . . . .	value
Hay . . . . .	ton
Hemp, Dressed and Undressed . . . . .	cwt.
Hides, Raw, Cow or Ox . . . . .	number
" Horse . . . . .	number
Hogs, Ox and Sheep's Guts . . . . .	cwt.
Hops . . . . .	cwt.
Horns, Cow or Ox . . . . .	value
Horn Tips . . . . .	value
Horseshair, Manufactures of hair cloth . . . . .	yards
" " other sorts . . . . .	value
Horses . . . . .	number
Jewellery . . . . .	value
Iron, viz., Ore . . . . .	ton
" Pig . . . . .	ton
" Bar . . . . .	ton
" Bolt and Rod . . . . .	ton
" Cast . . . . .	ton
" Railroad, viz.:—Rails . . . . .	ton
" " Chairs . . . . .	ton

Iron (continued) viz.:—				
	Other sorts	.	.	ton
” Steel, Unwrought	.	.	.	ton
” Wire	.	.	.	ton
” Wrought Anchors, &c.	.	.	.	ton
” ” Hoops	.	.	.	ton
” ” Nails	.	.	.	ton
” Sheet and Boiler plates	.	.	.	ton
” all other sorts	.	.	.	ton
” Old, for re-manufacture	.	.	.	ton
Iron Liquor	.	.	.	value
Juice of Lemons, Limes and Oranges	.	.	.	value
Lace and Thread of Gold and Silver	.	.	.	lb.
Lamp Black	.	.	.	cwt.
Lantern Leaves	.	.	.	value
Lard	.	.	.	cwt.
Lead	.	.	.	ton
” Shot	.	.	.	ton
” Black	.	.	.	cwt.
” Red	.	.	.	cwt.
” White	.	.	.	cwt.
” Litharge of	.	.	.	cwt.
Leather, Taunted	.	.	.	cwt.
” Gloves	.	.	.	lb.
” Wrought	.	.	.	lb.
Lime and Chalk	.	.	.	ton
Linen Manufactures, viz.:—				
” White or Plain	.	.	.	yard
” Checked and Striped	.	.	.	yard
” Printed, Stained, or Dyed	.	.	.	yard
” Cambrics and Lawns	.	.	.	yard
” Damask and Diaper	.	.	.	yard
” Lace, of Thread	.	.	.	yard
” Sail Cloth	.	.	.	yard
” Sails	.	.	.	value
” Ticking	.	.	.	yard
” Stockings of Thread	.	.	.	dozen pairs
” Hosiery, except Stockings	.	.	.	value
” Tapes and small wares	.	.	.	value
” Thread for Sewing	.	.	.	lb.
” Yarn	.	.	.	lb.
Machinery and Mill Work, viz.:—				
” Steam Engines, or parts of Steam Engines	.	.	.	value
” all other sorts	.	.	.	value
Magnesia	.	.	.	value
Manganese	.	.	.	cwt.
Manure (not otherwise described)	.	.	.	value
Maps and Charts	.	.	.	value
Mathematical Instruments	.	.	.	value
Mats and Matting	.	.	.	value
Melasses	.	.	.	cwt.
Metal Leaf	.	.	.	value

Military Stores (not otherwise described)		value
Mill Grease	.	cwt.
Minerals and Fossils	.	value
Moss, Rock	.	cwt.
Mules	.	number
Musical Instruments	.	value
Mutton	.	cwt.
Naphtha	.	gallon
Naval Stores	.	value
Nickel, manufacures	.	cwt.
Oakum	.	cwt.
Oil Cake	.	ton
Oilcloth	.	yard
Oil, Hempseed, Rape and Linseed	.	gallon
Lard	.	cwt.
" Neatsfoot	.	gallon
" Rosin	.	cwt.
" Tallow	.	cwt.
" Train	.	tun
" Spermaceti	.	tun
" Vegetable	.	gallon
Oker	.	value
Onions	.	value
Orchal	.	value
Ordnance of Brass or of Iron	.	ton
Painters' and Dyers' Colours and Materials	.	value
Parchment and Vellum	.	value
Pearl Barley	.	cwt.
Percussion Caps	.	number
Perfumery	.	value
Pewter Ware	.	cwt.
Pickles and Sauces	.	value
Pictures	.	value
Picture Frames	.	value
Pistols	.	number
Pitch	.	barrel
Plants and Roots	.	value
Plate, Wrought Gold	.	ounce
" Silver	.	ounce
Plated and Gilt Ware	.	value
Platina	.	value
Platting for Hats of Chip or Willow Straw	.	value
of Straw	.	lb.
Pork, Salted	.	barrel
Potatoes	.	cwt.
Poultry	.	value
Prints, Engravings and Drawings	.	value
Printing Types and Materials	.	value
Provisions not otherwise described	.	value
Quinine, Sulphate of	.	oz.
Rags and Paper Stuff	.	ton
Red and Yellow Earth	.	value

Rosin	.	.	.	.	cwt.
Saddlery and Harness	.	.	.	.	value
Sal Ammoniac	.	.	.	.	cwt.
Salt Rock	.	.	.	.	ton
" White	.	.	.	.	ton
Saltpetre (British refined)	.	.	.	.	owt.
Sand	.	.	.	.	ton
Sausages	.	.	.	.	lb.
Scales and Weights	.	.	.	.	value
Sculptures of Stone or Marble	.	.	.	.	value
Bronze or other Metal	.	.	.	.	value
Seeds, Garden	.	.	.	.	lb.
not otherwise described	.	.	.	.	value
Sheathing Paper	.	.	.	.	cwt.
Sheep	.	.	.	.	number
Sheepwash	.	.	.	.	gallon
Silk Manufactures, viz. :—					
" Stuffs, or Ribbons of Silk only	.	.	.	.	lb.
" Lace	.	.	.	.	yard
" Stockings	.	.	.	.	dozen
" Hosiery, except Stockings	.	.	.	.	value
" Fringes, Trimmings, Laces, &c.	.	.	.	.	value
" Sewing Silk	.	.	.	.	lb.
" Thrown in the United Kingdom	.	.	.	.	lb.
" Yarn	.	.	.	.	lb.
" Stuffs of Silk and Cotton	.	.	.	.	lb.
" Lace of Silk and Cotton	.	.	.	.	yard
" Stockings	.	.	.	.	dozen pairs
" Hosiery, except Stockings of ditto	.	.	.	.	value
" Fringes, Laces, Trimmings, &c., of ditto	.	.	.	.	value
" Stuffs of Silk and Ribbon	.	.	.	.	lb.
"                      and Worsted	.	.	.	.	lb.
" Stockings of ditto	.	.	.	.	dozen pairs
" Hosiery, except Stockings of ditto	.	.	.	.	value
Skins, British, viz. :—					
" Calf, undressed	.	.	.	.	dozen
" Coney and Hare	.	.	.	.	number
" Sheep	.	.	.	.	number
"                      undressed, without the Wool	.	.	.	.	number
" not otherwise described	.	.	.	.	value
" Foreign, dressed in the United Kingdom, viz. :					
" Goat and Kid	.	.	.	.	number
" Musquash	.	.	.	.	number
" not otherwise described	.	.	.	.	value
Skins and Pieces of Skins, for making glue	.	.	.	.	value
Slates in Frames	.	.	.	.	value
Slops and Negro clothing	.	.	.	.	value
Smailes, or Powder Blue	.	.	.	.	lb.
Snuff	.	.	.	.	lb.
Soap	.	.	.	.	cwt.
Soda Water	.	.	.	.	value
Solder	.	.	.	.	value

Soot				value
Specimens of Natural History				value
Spelter or Zinc, Unwrought				cwt.
"    "    Wrought				cwt.
Spermaceti				value
Spirits, British				gallon
"    "    Irish				gallon
Stained paper for hangings				yard
Starch				cwt.
Stationery of all sorts				value
Stones Alabaster				ton
"    "    Cement Stones				ton
"    "    Grindstones				number
"    "    Slate by Tale				number
"    "    by Weight				ton
"    "    Wrought				value
"    "    not otherwise described				value
Stone Blue				lb.
Straw				value
Suet				cwt.
Sugar, Refined, viz., Loaves and Lumps				cwt.
"    "    Crushed				cwt.
"    "    Bastard				cwt.
"    "    Candy				cwt.
Sugar of Lead				cwt.
Sulphuric Acid				lb.
Swine				value
Swords				number
Tallow				cwt.
Tanners' and Soapers' Waste				ton
Tar				barrel
Tares				bushel
Tarpaulings				value
Telegraphic Wire, Chains, &c.				value
Tents and Marquees				value
Tiles				number
Tin, Unwrought				cwt.
"    "    Plates				value
"    "    Wares				value
Tobacco, manufactured in the United Kingdom				lb.
"    "    Pipes, of Clay				gross
"    "    not of Clay				value
Tongues				keg
Tow				cwt.
Toys				value
Trunks and boxes of all Sorts				value
Turnery and Turner's Wares				gallon
Turpentine, Oil or Spirit of				cwt.
Twine				tun
Vinegar				

Umbrellas and Parasols	.	.	.	.	value
Watches, viz., Gold	.	.	.	.	number
"    Metal	.	.	.	.	number
"    Silver	.	.	.	.	number
"    Without Cases	.	.	.	.	number
"    Ship's Chronometers	.	.	.	.	number
Water, Mineral	.	.	.	.	value
Wax, Bees'	.	.	.	.	cwt.
Whalebone	.	.	.	.	value
Whiting	.	.	.	.	cwt.
Wine, British	.	.	.	.	gallon
Woad	.	.	.	.	cwt.
Wood, British, viz., Boards and Planks	.	.	.	.	load
"    Hoops	.	.	.	.	number
"    Spokes for Wheels	.	.	.	.	number
"    Staves and empty Casks	.	.	.	.	pack
"    Treenails	.	.	.	.	number
"    not otherwise described	.	.	.	.	value
"    Foreign, Cut, polished or dressed	.	.	.	.	value
Wooden House Frames and Joiners' Work	.	.	.	.	value
Wooden Ware	.	.	.	.	value
Wool, British, Coney and Hares	.	.	.	.	lb.
"    "    Sheep, Lambs, and Fells	.	.	.	.	lb.
"    "    Flocks, &c.	.	.	.	.	cwt.
"    "    Foreign, British dressed	.	.	.	.	value
Woollen Manufactures, viz.:-	.	.	.	.	
"    Cloths, Superfine	.	.	.	.	piece
"    "    of second and inferior quality	.	.	.	.	piece
"    Coatings, Duffles, &c.	.	.	.	.	piece
"    Kerseymere	.	.	.	.	piece
"    Baizes	.	.	.	.	piece
"    Flannel	.	.	.	.	yard
"    Blankets and Blanketing	.	.	.	.	yard
"    Carpets and Carpeting	.	.	.	.	yard
"    mixed with linen, cotton, &c.	.	.	.	.	yard
"    Rugs, viz., Coverlets	.	.	.	.	number
"    Shawls	.	.	.	.	number
"    Stuffs, Woollen and Worsted	.	.	.	.	piece
"    Hosiery, viz., Stockings	.	.	.	.	dozen pairs.
"    mixed with Cotton	.	.	.	.	dozen pairs
"    except Stockings	.	.	.	.	value
"    Tapes and Small Wares	.	.	.	.	value
Woollen and Worsted Yarn	.	.	.	.	cwt.
Yarn, Mohair	.	.	.	.	cwt.
"    of Wool or Worsted with other materials.	.	.	.	.	cwt.
Yeast	.	.	.	.	gallon
Miscellaneous articles	.	.	.	.	value

All other Articles not enumerated in the foregoing List, and not properly falling under any of the general Heads, are to be particularly specified in the Returns to the Inspector General's Office.

## CUSTOMS' BONDS.

---

The numerous applications made at the Bond Office, London, for instructions in respect to the preparation of Notices of Bond, the proper mode of filling up the Bonds, and to many other points connected with the business of the office, have suggested the expediency of embodying in this place the information so generally required.

A plain and succinct description will therefore be given of those Notices and Forms most in use, filled up, which will enable exporters and others to effect a considerable saving of time by preparing their own Bonds; this will be at once apparent, when it is stated, that notices for more than 100 Bonds are frequently lodged at the Bond Office before twelve o'clock for preparation the same day, some of which include as many as 30 Bond Notes.

### *Bonds and Notices of Bond.*

Previously to explaining the mode of filling up "Notices," and of preparing Bonds, the following suggestions are offered for the guidance of the inexperienced, who, by adopting them, will avoid expense, trouble, and loss of time.

1st. Before tendering Notice of Bond, ascertain that the person proposed as surety is able and willing to attend at the Bond Office.

2nd. If the Bond is for the exportation of goods, see that the vessel is properly entered outwards, and that the intended port of destination agrees with the entry of the vessel.

3rd. In the preparation of any Notice of Bond, the goods must be correctly described according to the terms of the Tariff-rating, for instance; supposing the goods to consist of Brandy, or India-rubber Over-shoes:—

The Brandy is "Spirits not sweetened." The Over-shoes are "Manufactures of Caoutchouc."

The value of goods subject to an *ad valorem* duty must also be stated, and on the exportation or removal coastwise of such goods, the signature on the Bond-note of the Landing Surveyor, in approval of the amount of value given, is required.

4th. Before Notices of Bond for the transhipment of goods are tendered, they must be certified at the Report Office that the goods are duly reported in transit. (1)

5th. Should you desire to write your own Bond, first carefully check the amount of stamp, and form of Bond, and bear in mind that the Bond is a legal document requiring great care and accuracy in its preparation, and that erasures or interlineations cannot be received. All Bonds prepared by the public must be handed in for examination previously to any signature being attached thereto.

6th. On the exportation of goods subject to differential rates of duty, they may be entered under their general denomination, provided the highest rate of duty is given to which they are liable; thus, Sugar, which is rated under its several different qualities, may be entered as "Sugar" only; the duty to be calculated at 18s. 4d. per cwt., i. e., the highest rate of duty to which the article is liable. (2)

The following Stamp Duties are payable upon the generality of Bonds taken in the Long Room, the exemptions being those

For Passenger Vessels;  
 For the due exportation of Warehoused Tobacco;  
 For Goods entitled to Customs Drawback;  
 For Removal and deposit of Oysters;

which do not require any Stamp

	s.	d.
When the penalty (3) does not exceed £50 .....	1	3 stamp
Exceeding £50 and not exceeding £100 ...	2	6 ,,
Exceeding £100 ,,, £150 ...	3	9 ,,
Exceeding £150 .....	5	0 ,,

(1) For further particulars on this subject, see *Transhipment Regulations* at p. 115.

(2) The exact amount of duty is not required, and in order to expedite business, it is usual to state the sum in round numbers; thus, "Sugar" is taken for Bond at £1 per cwt., Tea at 1s. 6d. per lb., Wine at 6s. per gallon.

(3) For assessment of penalties, see *Synopsis*, on the next page. A special Export Bond is required on the exportation of small quantities of Cigars, Tobacco, &c., imported as part of baggage, and of samples of unmanufactured Tobacco exported under Board's Order.

In such cases, a clause is inserted in the condition of the Bond, binding the exporter to produce a satisfactory certificate of the due landing of the goods within a stated time, according to the locality of the port of destination (see p. 203).

On the receipt of such certificate by the exporter, it should be forwarded to the Commissioners of Customs, with application that the Bond may be discharged thereupon.

**SYNOPSIS OF CUSTOMS' BONDS TAKEN IN THE LONG ROOM,  
LONDON.**

<i>On Exportation.</i>	<i>Penalty.</i>	<i>By whom given.</i>
Warehoused goods, British wrought plate, of gold or silver, goods subject to duties of Customs, or entitled to drawback of Customs, or for exportation under some particular rule, regulation, or restriction.	Double the amount of duty to which the goods are liable, or double the amount of drawback to which they are entitled.	The exporter or his agent, and one sufficient surety.
Warehoused goods, <i>vide</i> an outport of the United Kingdom.	Double amount of duty.	Ditto.
Goods reported in transit.	Ditto, and the single value of free goods, if any, in addition.	Ditto.
Stores for vessels outward bound.	To ports in Europe, £100, beyond, £800. £500.	The master or owner of the vessel, or shipper of the stores. The owner of the export vessel and one sufficient surety.
Empty casks, and certain other goods, to the west coast of Africa.	The single amount of duty to which the goods are liable.	<i>By whom given.</i> The person requiring the removal, and one sufficient surety.
<i>Removal under Bond.</i>	Ditto.	Ditto.
Warehoused goods to be re-warehoused at another warehousing port. (1)	Ditto.	
Warehoused goods to another port for immediate and direct shipment as stores.	Ditto.	
Warehoused goods on board Her Majesty's ships in actual commission, as stores.	Ditto.	Ditto.
Warehoused goods to Her Majesty's victualling or dockyards, as stores, under Treasury Order and Board's Minute.	Ditto.	Ditto.
Warehoused goods to the Isle of Man for payment of duty.	Ditto.	Ditto.
Warehoused goods on board a foreign vessel of war, as stores.	Ditto.	Ditto.
Warehoused goods on board transports for the use of the troops.	Ditto.	Ditto.
Goods not warehoused to another port (special application to the Board required).	Ditto.	Ditto.
Surplus stores in vessels going coastwise only.	Ditto.	Master of the vessel, and one sufficient surety.

(1) General removal bonds are prepared by the Solicitor of Customs.

## SYNOPSIS OF CUSTOMS' BONDS, continued:

<i>Miscellaneous.</i>	<i>Penalty.</i>	<i>By whom given.</i>
For goods taken out of the warehouse to be printed, refreshed, sawn, &c.	Double amount of duty.	The proprietor of the goods, and one sufficient surety.
For importation from France or Spain of casks of brandy, of less than the legal size for exportation (special application to the Board required).	Ditto.	The consignee, and one sufficient surety.
For the due landing at a foreign port of Demi-johns of Geneva imported from Germany or Holland, and exported in the same vessel.	Ditto.	The agent of the foreign merchant or other responsible party, with one sufficient surety.
For the transhipment and due landing at a foreign port of Demi-johns of Geneva imported from Germany or Holland.	Ditto.	Ditto.
For the production of colonial certificates of growth or clearance (special application to the Board required).	Double the difference between the high and low rates of duty on the goods.	The consignee, and one sufficient surety.
For wood taken out of the warehouse to be planed, prepared or dressed.	Double the amount of duty.	The proprietor of the goods, and one sufficient surety.
For foreign anchors landed, to be repaired.	£500.	The proprietor of the premises to which the anchors are to be taken.
For the exportation of goods illegally imported, &c., and production of certificate of landing at the port of destination (special application to the Board required).	Double the amount of duty.	The exporter of the goods, and one sufficient surety.
For the due removal and deposit of oysters.	Not less than £100.	The remover of the oysters, and one sufficient surety.
By owner or charterer, and master of passenger vessel.	£1000.	The owner or charterer, and the master of the vessel, or in the unavoidable absence of the owner or charterer, one responsible person, and the master.

### *On giving Bond for the Exportation of Warehoused Goods.*

The form of Notice of Bond, filled up, is as follows :—

## **Goods for Exportation.**

London, 28th day of August, 1858.

Mr. James Grey, of 19, Water Lane, intends to export on board the ship *Dragon*, for Hamb<sup>r</sup>, the undermentioned  
(<sup>1</sup>) Goods.

## *Twenty thousand pounds weight of Tea.*

Signature of Exporter or his Agent, *James Grey.*  
Amount of Duty £1500 : 0 : 0.

Bond Office, 28th day of *August*, 1858.

This is to certify that security has been given as required by law for the due exportation of the above goods.

#### **Clerk of the Bonds.**

The above goods warehoused by the  
day of 18 , ex the " "  
Master #

On the back of the Bond Note write in full, the name and address of the proposed surety and the amount of stamp duty, thus:—

*Thomas Ayerst, Carman,  
12. Water Lane. City.*

Stamp, 5s.

The form of Bond, filled up and ready for signature, is as follows:—

The words  
here printed  
in Italics are  
the written  
portions of  
the Bond-  
Note and  
Bond.

Know all men by these presents, that we, *James Grey*, of *Nineteen, Water Lane, Merchant*, and *Thomas Ayerst*, of *Twelve, Water Lane, Carman*, both places in the City of London, are held and firmly bound unto our Sovereign Lady VICTORIA, by the grace of God, of the United Kingdom of Great Britain and Ireland, Queen, Defender of the Faith, in the sum of *three thousand* pounds of good and lawful money of Great Britain, to be paid to our said Lady the Queen, her heirs and successors: to which payment well and truly to be made, we bind ourselves, and each and every of us, jointly and severally, for and in the whole, our heirs, executors, and

(<sup>1</sup>) This space must be filled up with a term denoting the character of the goods as "Warehoused," "Drawback," &c.

administrators, and every of them, firmly by these presents. Sealed with our seals. Dated this *twenty-eighth* day of *August*, in the year of our Lord One thousand eight hundred and fifty-eight.

Whereas the above-bounden *James Grey* hath given notice of his intention to export to *Hambro'*, in the ship *Dragon*, *twenty thousand pounds weight of Tea*.

Now the condition of this obligation is such, that if the said goods and every part thereof shall be duly shipped and exported to, and shall be landed at *Hambro'*, within *three* months from the date hereof, or shall be otherwise accounted for to the satisfaction of the Commissioners of her Majesty's Customs, then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed, sealed, and delivered, }  
in the presence of }

When several Bond Notes are included in one Bond, an "abstract" is required: this is written on a slip of paper, and handed in with the Bond Notes. The following is an abstract of eight Bond Notes:—

Fyenoord, for Rotterdam, Phillipps, Graves & Co,	
1200 cwt. currants.....	£1200
450 „ raisins .....	225
350 „ „ .....	175
800 „ „ .....	
40,000 lbs. pepper .....	1200
800 cwt. tallow .....	60
700 cwt. sugar .....	700
150 „ „ .....	150
150 „ „ .....	150
1000 „ „ .....	£3860

The time to be inserted in the condition of Export Bonds is as follows:—

Any port in Europe.....	3 months.
„ America, Africa, or Asiatic coast of the Mediterranean Sea .....	6 „
„ within the limits of the East India Company's Charter.....	12 „
„ Australia or its dependencies, New Zealand, &c. .....	18 „

*Goods to be exported for Drawback.*

The same form of Bond Note and of Bond is used as for the exportation of warehoused goods, (<sup>1</sup>) the Master's name being written under the name of the export vessel; and a shipping bill given in with the Bond Note, which is returned to the exporter duly certified after the bond is fully signed; the Bond Note is retained for the purpose of preparing the debenture.

Sugar may be entered as "Sugar refined in the United Kingdom for the Drawback," and Wine without specifying its colour.

*Removal and Exportation under one Bond.*

This Bond applies to the removal of warehoused goods to any outport (provided such goods may be warehoused thereat for exportation), there to be delivered into the custody of the proper officers of Customs for immediate shipment without re-warehousing, the name of the consignee at the outport to be stated on the Bond Note, which should also specify the station where the goods are warehoused.

The form of Bond Note and of Bond, filled up, is as follows:

## LONDON DOCKS.

Goods for removal to Southampton, for immediate exportation,  
under Board's Minute of the 13th May, 1857.

London, 28th day of August, 1858.

Mr. Joseph Harris, of 67, Lower Thames Street, intends to export to St. Thomas', via Southampton, the undermentioned warehoused goods, viz.:—(by railway)

*Five hundred ounces of Sulphate of Quinine.*

Consignee James Dawson.	Signature of	W. Young, Clerk the exporter or his agent.	to J. Harris.
Amount of duty, £13.			

Bond Office, 28th day of August, 1858.

This is to certify that security has been given as required by law for the due removal to, and exportation from, or re-warehousing at Southampton, of the above goods.

Clerk of the Bonds.

The above goods warehoused by	the
day of 18 , ex the "	"
Master, @	

(1) See note at page 202.

Know all men by these presents, that we, *Joseph Harris, of sixty-seven, Lower Thames Street. Agent, and Nathaniel Collyer, of seventy-six, Lower Thames Street, Carman, both places in the City of London*, are held and firmly bound unto our Sovereign Lady VICTORIA, by the grace of God, of the United Kingdom of Great Britain and Ireland, Queen, Defender of the Faith, in the sum of twenty-six pounds of good and lawful money of Great Britain, to be paid to our said Lady the Queen, her heirs and successors; to which payment well and truly to be made, we bind ourselves, and every of us jointly and severally, for and in the whole, our heirs, executors, and administrators, and every of them, firmly by these presents. Sealed with our seals. Dated this twenty-eighth day of *August*, in the year of our Lord one thousand eight hundred and fifty-eight.

Whereas the above-bounden *Joseph Harris* hath given notice of his intention to export to *St. Thomas'*, *via Southampton by railway*, the following goods, that is to say,

*Five hundred ounces weight of Sulphate of Quinine.*

Now the condition of this obligation is such, that if the said goods, and every portion thereof, shall, within the space of *ten* days next following the date hereof, duly arrive without alteration or diminution at the port of *Southampton*, and shall immediately, on the arrival thereof, be duly delivered in the same state and condition into the custody and possession of the proper Officer of Customs at the said last-mentioned port; and if the said goods, and every portion thereof shall, within the space of *ten* days next following the date hereof, be duly shipped on board the ship or vessel for which the same may be entered, and shall be exported to, and in due time after such exportation landed at *St. Thomas'* aforesaid; and in case of the said goods not being so shipped and exported as aforesaid, if the same shall then be forthwith duly re-warehoused in an approved bonding warehouse at the said port of *Southampton*, and shall not be removed therefrom for any purpose whatsoever until the proper documents for such removal, under the laws in force for the time being in that behalf, shall have been obtained in like manner, as if such goods had been warehoused therein upon their original importation, then this obligation to be void, otherwise to be and remain in full force and virtue.

Signed, sealed, and delivered

The subjoined form of Bond Note and of Bond, applies to goods to be exported under the transhipment regulations :—

FOR TRANSHIPMENT ONLY.

Bond-Office, Customs, London.

28th August, 1858.

These are to certify that *George Conquest Scrutton*, of No. 8, *Philpot Lane*, has given security as required by law for the due Transhipment of



Nos. 1/5 *Five cases of Sardines, being cured fish not otherwise enumerated, value thirty pounds, free.*

- 6/7 *Two cases ten gallons of Perfumed Spirits, to be used as perfumery only.*
- 8/9 *Two cases containing fifty cubic feet of Lucifer Matches of wood.*
- 10 *One case Masks and Fans, being goods manufactured, not otherwise enumerated, value twenty pounds.*

Total value of ad valorem goods... £20

Total value of free goods..... £30

Amount of duty..... £14

On board the *Eagle Speed* for *Hong Kong*.

The above goods reported the 27th day of *August*, 1858, ex the *Rainbow, Fife Master*, from *Dunkirk*.

Clerk of the Bonds.

\* \* Duty always to be calculated with reference to the highest rated article contained in the entry.

(*Transhipment and Export Bond.*)

Know all Men by these Presents, that We, *George Conquest Scrutton, of Eight, Philpot-lane, Agent, and Thomas Provo Middlemist, Lighterman, of Sixty-five, Lower Thames-street, both places in the city of London*, are held and firmly bound unto our Sovereign Lady *VICTORIA*, by the Grace of God, of the United Kingdom of Great Britain and Ireland, Queen, Defender of the Faith, in the sum of *Fifty-eight Pounds* of good and lawful money of Great Britain, to be paid to our said lady the Queen, Her Heirs and Successors; To which payment well and truly to be made, We bind ourselves, and each of Us, by himself, for and in the Whole, our Heirs, Executors, and Administrators, and every of them, firmly by these presents. Sealed with our Seals. Dated this *Twenty-eighth Day of August*, in the year of our Lord One Thousand Eight Hundred and fifty eight.

Whereas the above bounden *George Conquest Scruton* has given notice of his intention to export to *Hong Kong*, in the Ship *Eagle Speed*, the following Goods, that is to say—



- Nos. 1/5. Five cases of Sardines, being cured fish not otherwise enumerated, value thirty pounds sterling, free.
- ," 6/7. Two cases ten gallons of perfumed Spirits, to be used as perfumery only.
- ," 8/9. Two cases, containing fifty cubic feet of Lucifer Matches of wood.
- ," 10. One case Masks and Fans, being goods manufactured, not otherwise enumerated, value twenty pounds sterling.

Which said goods were, on the twenty-seventh day of *August*, One thousand Eight hundred and Fifty-eight, reported inwards at the port of London, by the *Rainbow*, *Fife*, Master, from *Dunkirk*, for transhipment and exportation to *Hong Kong*.

NOW THE CONDITION OF THIS OBLIGATION IS SUCH, that if the said Goods and every part thereof so reported Inwards as aforesaid, shall be duly entered and cleared with the Searcher on the Shipping Bill for exportation; and if the Goods so entered on the Shipping Bill shall be duly and faithfully transhipped from the said import Ship, *Rainbow*, to the said export ship, *Eagle Speed*, within three days from the date hereof, and shall be duly exported to and landed at *Hong Kong* aforesaid, within twelve months from the date hereof, or be otherwise accounted for to the satisfaction of the Commissioners of Her Majesty's Customs, then this Obligation to be void, otherwise to be and remain in full force and virtue.

Signed, Sealed, and Delivered, }  
in the presence of }

The bond note must be certified at the Report Office, that the goods are duly reported in transit. When free goods, and goods liable to duty, are included in the same bond for transhipment, the penalty of the bond is the single amount of the value of the free goods, and double the duty on the goods subject to duty.

The time allowed for the transhipment of silks, spirits, wine, nutmegs, tea and tobacco, is three days; for all other goods, six days. (')

---

(') The Transhipment Regulations will be found at pp. 115-120.

*Removal of Goods to be re-warehoused at another Port.*

Parties tendering notice of removal bond, should first refer to the list of warehousing ports in this work, in order to ascertain whether the goods can be re-warehoused at the port for which they are intended.<sup>(1)</sup>

Bond can be given either at the port of removal or of destination, as may be more convenient to the parties.

All bond notes for the removal of goods should be headed with the name of the station where the goods are deposited, for the guidance of the messengers, who will, after the bond notes have been fully signed, convey them to the proper office.

The time allowed for the removal of goods to the port of destination is—

By stage coach or railway . . . . .	10 days.
Any other description of land carriage . . . . .	14 "
Steam vessel . . . . .	14 "
Sailing vessel and canal . . . . .	31 "

## VICTORIA (LONDON) DOCKS.

## GOODS FOR REMOVAL.

Bond Office, Customs, London,  
28th day of August, 1858.

Mr. James Hayes, of Beer-lane, intends to remove the undermentioned goods, warehoused at Victoria (London) Docks, by *self*, the 12th day of June, 1857, ex the *Vesta Kavanagh*, Master @ Oporto, by railway, to the Port of Liverpool, there to be re-warehoused, viz.—

*Two hundred gallons of Red Wine.*

Amount of duty £80.

This is to certify, that security is taken for the due arrival and re-warehousing thereof at the above port within *ten days* from the date hereof.

Consignee, *Messrs. Whittle & Co.*

Clerk of the Bonds.

---

Know all Men by these Presents, That We, *James Hayes, Agent, and Thomas Burbidge Moore, Lighterman*, both of Twenty-four, Beer-lane, in the city of London, are held and firmly bound unto our Sovereign Lady VICTORIA, by the Grace of God, of the United Kingdom of Great Britain, and

<sup>(1)</sup> See p. 85.

Ireland, Queen, Defender of the Faith, in the sum of *Sixty* Pounds of good and lawful Money of Great Britain, to be paid to our said Lady the Queen, Her Heirs and Successors: To which Payment well and truly to be made, we bind ourselves, and each and every of us, jointly and severally, for and in the Whole, our Heirs, Executors, and Administrators, and every of them, firmly by these Presents. Sealed with our Seals. Dated this *Twenty-eighth* day of *August*, in the Year of our Lord One Thousand Eight Hundred and Fifty eight.

Whereas the following Goods, that is to say,

*Two hundred gallons of Red Wine,*

are now deposited in a Warehouse or Warehouses in the Port of London, under the Regulations of "The Customs Consolidation Act, 1853."

And whereas the above bounden *James Hayes* intends to remove the said Goods, from the said Port, by *railway*, to the Port of *Liverpool*, subject to the Rules, Regulations, and Restrictions, in that behalf by Law provided.

Now the Condition of this Obligation is such, That if the said Goods, and every Part thereof, shall arrive without alteration or diminution, at the said Port of *Liverpool* within the space of *ten* days next following the date hereof, and shall immediately on the arrival thereof, be duly delivered, in the same state and condition, into the Custody and Possession of the Proper Officers of Customs at the said last-mentioned Port, and be thereupon duly re-warehoused, or shall be otherwise accounted for to the satisfaction of the Commissioners of Her Majesty's Customs, then this Obligation to be void, otherwise to be and remain in full force and virtue.

Signed, Sealed, and delivered }  
in the presence of }

---

*Transfer of goods shut out from the Export Ship.*

When bonded goods are shut out from the export vessel for which they have been entered and cleared, and are intended for shipment in another vessel, it is necessary to pass a transfer shipping bill through the Searcher's office, and give new bond.

The transfer bill forms the new entry, and must be endorsed with the names and addresses of the exporter and the surety, the amount of Customs' duty, and of Stamp duty, before it is tendered at the Bond Office. In preparing the bond, the exact quantity of the goods must be stated. A bond note is required with transfers of transhipment and drawback goods.

---

## LIST No. 1.

A List of Countries and Divisions of Countries, as they are to be distinguished in the Returns made to the Inspector General of Imports and Exports, and the Registrar General of Shipping.

<i>Russia, viz.:—</i>		
<i>Northern Ports.</i>	<i> </i>	<i>Ports within the Black Sea.</i>
<i>Sweden.</i>		
<i>Norway.</i>		
<i>Denmark, viz.:—</i>		
<i>Denmark Proper &amp; Duchies</i>	<i> </i>	<i>Iceland and Faroe Islands.</i>
<i>of Slesvig and Holstein.</i>		
<i>Prussia.</i>		
<i>Mecklenburg Schwerin.</i>		
<i>Hanover.</i>		
<i>Oldenburg and Kniphausen.</i>		
<i>Hanseatic Towns.</i>		
<i>Heligoland.</i>		
<i>Holland.</i>		
<i>Belgium.</i>		
<i>The Channel Islands<sup>(1)</sup>.</i>		
<i>France, including Corsica.</i>		
<i>Portugal, viz.:—</i>		
<i>Portugal Proper.</i>	<i> </i>	<i>Madeira.</i>
<i>The Azores or Western Isles.</i>		
<i>Spain, viz.:—</i>		
<i>Continental Spain and the</i>	<i> </i>	<i>The Canary Islands.</i>
<i>Balearic Islands.</i>		
<i>Gibraltar.</i>		
<i>Italy, with the adjacent Coast of the Adriatic, and the Islands, viz.:—</i>		
<i>Sardinian Territories.</i>	<i> </i>	<i>Papal Territories.</i>
<i>Duchy of Lucca.</i>	<i> </i>	<i>Naples and Sicily.</i>
<i>Duchy of Tuscany.</i>	<i> </i>	<i>Austrian Territories.</i>
<i>Malta and Gozo.</i>		
<i>The Ionian Islands.</i>		
<i>Kingdom of Greece, including both the Continental Territory and the Islands.</i>		
<i>Turkish Dominions, exclusive of Wallachia, Moldavia, Syria, Palestine and Egypt.</i>		
<i>Wallachia and Moldavia.</i>		
<i>Syria and Palestine.</i>		
<i>Egypt, Ports on the Mediterranean.</i>		
<i>Tripoli.</i>		

(1) Goods the produce and manufacture of these Islands, are to be distinguished from foreign articles in the Returns of Imports.

Tunis.	
Algeria.	
Morocco.	
French Possessions in Senegambia.	
British Possessions on the River Gambia.	
Sierra Leone.	
British Possessions on the Gold Coast.	
Fernando Po.	
Western Coast of Africa, not particularly designated <sup>(1)</sup> .	
Colonial Territory of the Cape of Good Hope.	
Eastern Coast of Africa, from the Colonial Territory of the Cape of Good Hope to the Straits of Bab-el-Mandeb.	
African Ports on the Red Sea.	
Cape Verde Islands.	
Ascension.	
St. Helena.	
Madagascar.	
Bourbon.	
Mauritius.	
Arabia, exclusive of Aden.	
Aden.	
Persia.	
Continental India <sup>(2)</sup> , with the contiguous Islands, viz.:—	
British Territories <sup>(3)</sup> , exclusive of Singapore and Ceylon.	Portuguese Possessions. The Birman Empire. Siam. Camboja, Cochinchina, and Tonquin.
Singapore.	
Ceylon.	
French Possessions.	
Dutch Possessions.	
Islands of the Indian Seas lying to the Westward of the 150th degree of East Longitude, and to the Northward of the 10th degree of South Latitude, viz.:—	
Sumatra.	Other Islands, distinguishing each.
Java.	
Philippine Islands.	
China, exclusive of Hong Kong.	
Hong Kong.	
Japanese Islands.	
Russian Dominions in Eastern Siberia.	
British Settlements in Australia <sup>(4)</sup> , viz.:—	
West Australia.	Victoria.
South Australia.	Van Diemen's Land.
New South Wales.	New Zealand.

(<sup>1</sup>) Comprising all Ports not belonging to any of the divisions enumerated above, in the range between Morocco and the Colonial Territory of the Cape of Good Hope.

(<sup>2</sup>) Under this general head are comprised all the Countries lying between Persia and China.

(<sup>3</sup>) Comprehending the Territories of Native States under British Protection or control.

(<sup>4</sup>) Any other Colonies that may hereafter be established in Australia must be distinguished.



## LIST No. 2.

AN ALPHABETICAL LIST of Ports or Places of Shipment comprehended in the Several Countries and Divisions of Countries specified in the preceding List

N.B. In Cases where there are two or more Ports of the same name, it is necessary that the Country, as well as the Port, should be specified in the Ship's Report or Clearance, and also on the Bills of Entry.

PORTS.	COUNTRIES TO WHICH BELONGING.
Aachjar . . . . .	Denmark
Aalbek ( <i>Jutland</i> ) . . . . .	"
Aalborg ( <i>Jutland</i> ) . . . . .	"
Aalesund . . . . .	Norway
Aarhuus ( <i>Jutland</i> ) . . . . .	Denmark
Aaroefund . . . . .	"
Aasgaardstrand . . . . .	Norway
Abbefiort . . . . .	
Abbeville ( <i>Somme</i> ) . . . . .	France
Abersiel . . . . .	Oldenburg
Abo . . . . .	Russia—Northern Ports
Abrevrach ( <i>Finistere</i> ) . . . . .	France
Abusheher, or Bushire . . . . .	Persia
Acajutla ( <i>Salvador, Pacific</i> ) . . . . .	Central America
Acapulco ( <i>Pacific</i> ) . . . . .	Mexico
Accummersiel . . . . .	Hanover
Acheen . . . . .	Sumatra
Achielo . . . . .	Russia—Black Sea
Accra, British . . . . .	Africa—B. P. on the Gold Coast
—Dutch and Danish . . . . .	Western Coast of Africa
Acrata ( <i>Gulf of Lepanto</i> ) . . . . .	Greece
Acre, or Akka . . . . .	Syria
Acul . . . . .	Hatyti
Adalia ( <i>Asia Minor</i> ) . . . . .	Turkish Dominions
Adana ( <i>Asia Minor</i> ) . . . . .	
Addah, or Atakkoo . . . . .	Western " Coast of Africa
Adelaide . . . . .	South Australia
Aden ( <i>Port</i> ) . . . . .	Aden
Adicora . . . . .	Venezuela
Adlersborg ( <i>Holstein Canal</i> ) . . . . .	Denmark
Adra ( <i>Mediterranean</i> ) . . . . .	Spain
Adramyti ( <i>Asia Minor</i> ) . . . . .	Turkish Dominions
Adrianople ( <i>Europe</i> ) . . . . .	"

PORTS.	COUNTRIES TO WHICH BELONGING.
<i>Edipso (Negropont)</i>	Greece
<i>Aegelstawick</i>	Sweden
<i>Egina, or Engia—Island</i>	Greece
<i>Aeróeakjöbing (Little Belt)</i>	Denmark
<i>Aervesund</i>	
<i>Afrikeah, or Mahadia</i>	Tunis
<i>Agadir, or Santa Cruz</i>	Morocco
<i>Agay (Var—Mediterranean)</i>	France
<i>Agde (Hérault—Mediterranean)</i>	"
<i>Agger (Jutland)</i>	Denmark
<i>Aggerhuus</i>	Norway
<i>Agnontas</i>	Greece
<i>Agon (Manche)</i>	France
<i>Agosta, or Augusta (Sicily)</i>	Italy—Naples and Sicily
<i>Agrileas</i>	Greece
<i>Aguilas (Mediterranean)</i>	Spain
<i>Ahus</i>	Sweden
<i>Aignerote</i>	Venezuela
<i>Aigues Mortes</i>	France
<i>Aiguillon-L' (Vendée)</i>	"
<i>Aivali</i>	Turkish Dominions
<i>Aizier (Eure)</i>	France
<i>Aix—Ile d'</i>	"
<i>Ajaccio (Corsica)</i>	"
<i>Akaroa</i>	New Zealand
<i>Akerman</i>	Russia—Black Sea
<i>Akhmetschet</i>	"
<i>Akkar</i>	Syria
<i>Aktiar, or Sevastopol (Crimea)</i>	Russia—Black Sea
<i>Akyab (Arakan)</i>	Continental India—B. T.
<i>Aland—Islands of</i>	Russia—Northern Ports
<i>Alassio, or Arraci</i>	Italy—Sardinian Territories
<i>Alatzata, or Letzata (Asia Minor)</i>	Turkish Dominions
<i>Alaya (Asia Minor)</i>	"
<i>Albany</i>	West Australia
<i>Albeckamolle</i>	Hanover
<i>Alberton, or Port Albert</i>	Victoria
<i>Albreda (on the Gambia)</i>	French Possessions in Senegambia
<i>Albufeira</i>	Portugal Proper
<i>Alcantara</i>	Brazil
<i>Alcata</i>	California
<i>Ackmaer, or Alkmaar</i>	Holland
<i>Alderney—Island</i>	Channel Islands
<i>Aldersborg</i>	Denmark
<i>Alegrana</i>	Greece
<i>Alegranza—Island</i>	Canary Islands
<i>Alegre—Porto</i>	Brazil
<i>Aleppo</i>	Syria
<i>Aleria (Corsica)</i>	France
<i>Alexandretta (Port of Aleppo)</i>	Syria

PORTS.	COUNTRIES TO WHICH BELONGING.
Alexandria . . . . .	Egypt
Alexandria ( <i>Maryland</i> ) . . . . .	United States of America
Algjola ( <i>Corsica</i> ) . . . . .	France
Algesiras ( <i>Mediterranean</i> ) . . . . .	Spain
Algheri ( <i>Island of Sardinia</i> ) . . . . .	Italy—Sardinian Territories
Algiers . . . . .	Algeria
Algoa Bay . . . . .	Cape of Good Hope
Alguda . . . . .	Continental India—Portuguese P.
Alicant ( <i>Mediterranean</i> ) . . . . .	Spain
Alicata, or Licata ( <i>Sicily</i> ) . . . . .	Italy—Naples and Sicily
Alippee ( <i>Travancore</i> ) . . . . .	Continental India—B. T.
Aliveri . . . . .	Greece
Al-Kalah, or La Calle . . . . .	Algeria
Alligator Pond . . . . .	British W. I. Islands, Jamaica
Allinge . . . . .	Denmark
Almeria <i>Mediterranean</i> . . . . .	Spain
Almazarron ( <i>Mediterranean</i> ) . . . . .	"
Almissa . . . . .	Italy—Austrian Territories
Almunecar ( <i>Mediterranean</i> ) . . . . .	Spain
Almyros . . . . .	Greece
Alphios ( <i>Gulf of Arkadia</i> ) . . . . .	"
Alsen—Island ( <i>Slesvig</i> ) . . . . .	Denmark
Altata . . . . .	Mexico.
Altea ( <i>Mediterranean</i> ) . . . . .	Spain
Alten, or Altengaard . . . . .	Norway
Altenbrück, or Altenbraüch . . . . .	Hanover
Althagen, or Alhagen . . . . .	Mecklenburg
Altona ( <i>on the Elbe</i> ) . . . . .	Denmark
Alvarado ( <i>Atlantic</i> ) . . . . .	Mexico
Amaliupolis . . . . .	Greece
Amantea ( <i>Naples</i> ) . . . . .	Italy—Naples and Sicily
Amapero ( <i>Europe—Black Sea</i> ) . . . . .	Turkish Dominions
Amasreh ( <i>Asia—Black Sea</i> ) . . . . .	"
Ambiers ( <i>Var—Mediterranean</i> ) . . . . .	France
Ambleteuse ( <i>Pas de Calais</i> ) . . . . .	"
Ambon ( <i>Morbihan</i> ) . . . . .	"
Amboy—Perth . . . . .	United States of America
Amboyna ( <i>Dutch</i> ) . . . . .	Islands of Indian Seas
Ambriz . . . . .	Western Coast of Africa
Ameland—Island . . . . .	Holland
Amelia—Island ( <i>Florida</i> ) . . . . .	United States of America
Amersfoort . . . . .	Holland
Amherst . . . . .	Continental India—B. T.
Amorgo, or Amorgos—Island . . . . .	Greece
Amoy ( <i>Hea-mun</i> ) . . . . .	China
Ampannan . . . . .	Islands of Indian Seas, viz., Lombok
Amphissa, or Salona . . . . .	Greece
Amposta ( <i>Mediterranean</i> ) . . . . .	Spain
Ampurias ( <i>Mediterranean</i> ) . . . . .	"
Amrumde—Island ( <i>Slesvig</i> ) . . . . .	Denmark

PORTS.	COUNTRIES TO WHICH BELONGING.
Amsterdam . . . . .	Holland
Anamaboe . . . . .	Africa—B. P. on the Gold Coast
Anapa . . . . .	Russia—Black Sea
Anaphi—Island . . . . .	Greece
Anatoliko ( <i>Bay of Misulungi</i> ) . . . . .	"
Anclam . . . . .	Prussia
Ancon . . . . .	Peru
Ancona . . . . .	Italy—Papal Territories
Andrea ( <i>Naples</i> ) . . . . .	Italy—Naples and Sicily
Andro, or Andros—Island . . . . .	Greece
Angassey . . . . .	Continental India—B. T.
Anger ( <i>Straits of Sunda</i> ) . . . . .	Islands of Indian Seas, viz., Java
Angola—Coast of ( <i>Portuguese</i> ) . . . . .	Western Coast of Africa
Angostura . . . . .	Venezuela
Angra ( <i>Island of Terceira</i> ) . . . . .	Azores
Angra ( <i>Province Rio Janeiro</i> ) . . . . .	Brazil
Angra Pequena . . . . .	Western Coast of Africa
Anguilla—Island . . . . .	British W. I. Islands, viz., St. Kitts
Anhalt, or Anholdt—Island . . . . .	Denmark
Anjengo—( <i>Tavasscore</i> ) . . . . .	Continental India—B. T.
Anjenweel . . . . .	
Annapolis . . . . .	Nova Scotia "
Annapolis ( <i>Maryland</i> ) . . . . .	United States of America
Anneborg . . . . .	Denmark
Annebon—Island ( <i>Portuguese</i> ) . . . . .	Western Coast of Africa
Annotto Bay . . . . .	British W. I. Islands, viz., Jamaica
Antakia, or Antioch . . . . .	Syria
Antibes ( <i>Var—Mediterranean</i> ) . . . . .	France
Anticyra, ( <i>Gulf of Lepanto</i> ) . . . . .	Greece
Antigonish . . . . .	Nova Scotia
Antigua—Island . . . . .	British W. I. Islands, viz., Antigua
Antiparos—Island . . . . .	Greece
Antirion . . . . .	
Antivari ( <i>Albania</i> ) . . . . .	" Turkish Dominions
Antonio Lizardo, ( <i>Atlantic</i> ) . . . . .	Mexico
Antwerp . . . . .	Belgium
Anybvosos . . . . .	Greece
Apalachicola . . . . .	United States of America
Apenrade ( <i>Slesvig</i> ) . . . . .	Denmark
Apia . . . . .	South Seas—Navigators' Island
Apiranthos . . . . .	Greece
Appingedam . . . . .	Holland
Aquadilla . . . . .	Foreign W. I. Islands—Porto Rico
Aquin . . . . .	Hayti
Aracan River ( <i>Akyab</i> ) . . . . .	Continental India—B. T.
Aracaty . . . . .	Brazil
Arauco . . . . .	Chili
Arceau-L' ( <i>Charente Inf.</i> ) . . . . .	France
Archangel . . . . .	Russia—Northern Ports
—— New, ( <i>Island of Sitka</i> ) . . . . .	Russian Settlements in America

PORTS.	COUNTRIES TO WHICH BELONGING.
Arecife ( <i>Island of Lanzarota</i> )	Canary Islands
Arecivo . . . . .	Foreign W. Indies—Porto Rico
Arendal . . . . .	Norway
Arenkio ( <i>Asia Minor</i> ) . . . . .	Turkish Dominions
Arens (or Arenis) de Mar . . . . .	Spain
Arenseberg ( <i>Isle of Oesel</i> ) . . . . .	Russia—Northern Ports
Arequipa . . . . .	Peru
Ares ( <i>Gironde</i> ) . . . . .	France
Argenton ( <i>Finisterre</i> ) . . . . .	“
Argientera—Island . . . . .	Greece
Argos—See <i>Napoli di Romania</i>	
Argostoli ( <i>Island of Cephalonia</i> )	Ionian Islands
Argyle . . . . .	Nova Scotia
Arica ( <i>The Port of Tacna</i> ) . . . . .	Pern
Aripo . . . . .	Ceylon
Arischat ( <i>Cape Breton</i> ) . . . . .	Nova Scotia, &c.
Arish, or El Arish . . . . .	Morocco
Arkadia, or Cyperissia . . . . .	Greece
Arles ( <i>Bouches du Rhone</i> ) . . . . .	France
Armegon ( <i>Carnatic</i> ) . . . . .	Continental India—B. T.
Arnis . . . . .	Denmark
Arnemuiden ( <i>Walcheren</i> ) . . . . .	Holland
Arraci, or Alassio . . . . .	Italy—Sardinian Territories
Arroya . . . . .	Porto Rico
Ars-En-Ré ( <i>Charente Inf.</i> ) . . . . .	France
Artaki ( <i>Sea of Marmara—Asia</i> )	Turkish Dominions
Arz—Ile d' ( <i>Moribus</i> ) . . . . .	France
Arzaw, or Arzew . . . . .	Algeria
As . . . . .	Sweden
Asaæ ( <i>Denmark Proper</i> ) . . . . .	Denmark
Asahan . . . . .	Sumatra
Ascalon . . . . .	Syria and Palestine
Ascension—Island . . . . .	Ascension
Aschendorf . . . . .	Hanover
Ascoli—Porto d' . . . . .	Italy—Papal Territories
Aspinwall . . . . .	New Granada
Assel . . . . .	Hanover
Assens ( <i>Island of Funen</i> ) . . . . .	Denmark
Astro, or Astros ( <i>Gulf of Nauplia</i> )	Greece
Atacames, or Tacames . . . . .	Ecuador
Atalante, or Talanti—Island . . . . .	Greece
Atchera . . . . .	Continental India—B. T.
Atheneon . . . . .	Greece
Athens . . . . .	“
Attorko . . . . .	West Coast of Africa
Avatschka ( <i>Kamtschatka</i> ) . . . . .	Russian Dominions—East Siberia
Aveiro . . . . .	Portugal Proper
Avenoe . . . . .	Sweden
Aviles ( <i>Bay of Biscay</i> ) . . . . .	Spain
Avlona ( <i>Albania</i> ) . . . . .	Turkish Dominions

PORTS.	COUNTRIES TO WHICH BELONGING.
Avola, or Aula ( <i>Sicily</i> ) . . . . .	Italy—Naples and Sicily
Auckland . . . . .	New Zealand
Auckland Islands . . . . .	Southern Whale Fishery
Audierne ( <i>Finisterre</i> ) . . . . .	France
Audemere—Pont ( <i>Eure</i> ) . . . . .	"
Audenge ( <i>Gironde</i> ) . . . . .	"
Audernos ( <i>ditto</i> ) . . . . .	"
Augusta, or Agosta ( <i>Sicily</i> ) . . . . .	Italy—Naples and Sicily
Augusta—Port . . . . .	West Australia
Augusta . . . . .	United States of America
Augustenborg ( <i>Slesvig</i> ) . . . . .	Denmark
Auray ( <i>Morbihan</i> ) . . . . .	France
Aux Cayes . . . . .	Haiti
Availi . . . . .	Turkish Dominions
Awey . . . . .	Western Coast of Africa
Axim ( <i>Dutch</i> ) . . . . .	"
Axmar . . . . .	Sweden
Ayamonte ( <i>Atlantic</i> ) . . . . .	Spain
Azamor . . . . .	Morocco
Azoff . . . . .	Russia—Black Sea
Baagoe ( <i>Falster</i> ) . . . . .	Denmark
Baba ( <i>Asia—Black Sea</i> ) . . . . .	Turkish Dominions
Bacalar ( <i>Yucatan</i> ) . . . . .	Mexico
Backbay . . . . .	Ceylon
Badagry . . . . .	Western Coast of Africa
Badalona ( <i>Mediterranean</i> ) . . . . .	Spain
Baersiel . . . . .	Oldenburg
Bagnara ( <i>Naples</i> ) . . . . .	Italy—Naples and Sicily
Bahamas—Islands . . . . .	British W. I. Islands—Bahamas
Bahia, or St. Salvador . . . . .	Brazil
Bahia Honda . . . . .	Foreign W.I. Islands—Cuba
Bahreen ( <i>Imaum of Muscat</i> ) . . . . .	Persia
Baias . . . . .	Syria and Palestine
Bail—Port ( <i>Manche</i> ) . . . . .	France
Baisse-la ( <i>Charente Inf.</i> ) . . . . .	"
Bakni Europe—( <i>Black Sea</i> ) . . . . .	Turkish Dominions
Balaklava ( <i>Crimea</i> ) . . . . .	Russia—Black Sea
Balanas, or Balanos . . . . .	New Granada
Balasore . . . . .	Continental India—B T.
Baldshik, or Baljick . . . . .	Turkish Dominions
Bali—Island . . . . .	Islands of Indian Seas, vis., Bali
Bali Badung—Port . . . . .	"
Baldshik or Baljich . . . . .	Turkish Dominions
Ballepitty Modero . . . . .	Ceylon
Ballum ( <i>Slesvig</i> ) . . . . .	Denmark
Bally—Port . . . . .	Islands of Indian Seas—Lombok
Baltic Port . . . . .	Russia—Northern Ports
Baltimore . . . . .	United States of America
“aluch . . . . .	Turkey

PORTS.	COUNTRIES TO WHICH BELONGING.
Bancoot—Island . . . . .	Continental India—B T.
Banda—Islands ( <i>Dutch</i> ) . . . . .	Islands of Indian Seas, vis., Banda
Banderman, or Banderman . . . . .	Turkish Dominions
Bandholm ( <i>Maribœ</i> ) . . . . .	Denmark
Banderas Bay ( <i>Pacific</i> ) . . . . .	Mexico
Bando . . . . .	New Granada
Bandol ( <i>Var—Mediterranean</i> ) . . . . .	France
Bangor . . . . .	United States of America
Banjarmasin ( <i>Dutch</i> ) . . . . .	Islands of Indian Seas, Borneo
Banka—Island . . . . .	Islands of Indian Seas, Banks
Bangkok, or Bang-kok . . . . .	Continental India—Siam
Bapnapadoo . . . . .	Continental India—French Poss.
Baracoa . . . . .	Foreign W. I. Islands, Cuba
Barakra . . . . .	Sweden
Barao . . . . .	British India
Barbadoes—Island . . . . .	British W. I. Islands, Barbadoes
Barbaryn . . . . .	Ceylon
Barcaggio ( <i>Corsica</i> ) . . . . .	France
Barcarés-de St.-Laurent . . . . .	"
Barcelona ( <i>Mediterranean</i> ) . . . . .	Spain
Barco Quebrado ( <i>Costa Rica</i> ) . . . . .	Venezuela
Barel . . . . .	Central America
Barfleur ( <i>Manche</i> ) . . . . .	Oldenburgh
Bari ( <i>Naples</i> ) . . . . .	France
Baribombi . . . . .	Italy—Naples and Sicily
Bariletta ( <i>Naples</i> ) . . . . .	Greece
Barlit ( <i>Holstein</i> ) . . . . .	Italy—Naples and Sicily
Barnstaple . . . . .	Denmark
Baroa, or Barao . . . . .	United States of America
Barquero ( <i>Bay of Biscay</i> ) . . . . .	British India
Barques-les ( <i>Charente Inf.</i> ) . . . . .	Spain
Barracoe. . . . .	France
Barranquilla . . . . .	Western Coast of Africa
Barre de Mont ( <i>Vendée</i> ) . . . . .	Chili
Barret ( <i>Jutland</i> ) . . . . .	France
Barrington . . . . .	Denmark
Barritzkow . . . . .	Nova Scotia
Barshaga. . . . .	Denmark
Barth . . . . .	Sweden
Barva . . . . .	Prussia
Basiladi ( <i>Miswlongi</i> ) . . . . .	British India
Basque—Island . . . . .	Greece
Baseam, Grand . . . . .	Canada
Bassano . . . . .	Western Coast of Africa
Bassein ( <i>in the Concan</i> ) . . . . .	Italy—Austrian Territories
Bassion, or Persain . . . . .	Continental India—B. T.
Basse Indre ( <i>Loire Inf.</i> ) . . . . .	" —Birman Empire
Basseterre . . . . .	France
Basseterre . . . . .	British W. I. Islands—St. Kitts
Basseterre . . . . .	Foreign W. I. Islands—Guadalupe

PORTS.	COUNTRIES TO WHICH BELONGING.
Bästad . . . . .	Sweden . . . . .
Bastia ( <i>Corsica</i> ) . . . . .	France . . . . .
Batavia . . . . .	Islands of Indian Seas, viz., Java . . . . .
Batchian—Island . . . . .	" . . . . .
Bate Island ( <i>Gujerat</i> ) . . . . .	Continental India—B. T. . . . .
Bath . . . . .	United States of America . . . . .
Bathurst ( <i>Island of St. Mary's</i> ) . . . . .	B. P. on the River Gambia . . . . .
Bathurst . . . . .	New Brunswick . . . . .
Baticaloa . . . . .	Ceylon . . . . .
Baton Bhara . . . . .	Islands of Indian Seas—Sumatra . . . . .
Batoum ( <i>Asia—Black Sea</i> ) . . . . .	Turkish Dominions . . . . .
Batz, or Bas—Isle ( <i>Finisterre</i> ) . . . . .	France . . . . .
Baupady or Banpanpady . . . . .	British India . . . . .
Bay Chalcas . . . . .	Canada . . . . .
Bay of Islands . . . . .	New Zealand . . . . .
Bay of Rocks . . . . .	Canada . . . . .
Bay of Roseau . . . . .	B. W. Islands—Dominica . . . . .
Baypoor ( <i>Province of Malabar</i> ) . . . . .	Continental India—B. T. . . . .
Bayonne ( <i>Basses Pyrénées</i> ) . . . . .	France . . . . .
Bayverst . . . . .	Nova Scotia . . . . .
Beagle's Rocks . . . . .	Islands of South Seas . . . . .
Beaufort ( <i>North Carolina</i> ) . . . . .	United States of America . . . . .
Beaufort ( <i>South Carolina</i> ) . . . . .	" . . . . .
Beaufort—Port . . . . .	Cape of Good Hope . . . . .
Beauvoir ( <i>Vendée</i> ) . . . . .	France . . . . .
Bedique . . . . .	Prince Edward Island . . . . .
Begnert . . . . .	New Brunswick . . . . .
Beirut . . . . .	Syria and Palestine . . . . .
Beit-el-fakih . . . . .	Arabia . . . . .
Bejerin . . . . .	Norway . . . . .
Belfast . . . . .	United States of America . . . . .
Belize . . . . .	Honduras—British Settlements . . . . .
Belle Isle ( <i>Morbihan</i> ) . . . . .	France . . . . .
Bellecroix ( <i>Morbihan</i> ) . . . . .	" . . . . .
Belligam . . . . .	Ceylon . . . . .
Belvidere ( <i>Naples</i> ) . . . . .	Italy—Naples and Sicily . . . . .
Bencoolen . . . . .	Islands of Indian Seas—Sumatra . . . . .
Bengazy . . . . .	Tripoli . . . . .
Benguela ( <i>Portuguese</i> ) . . . . .	Western Coast of Africa . . . . .
Benicarlo ( <i>Mediterranean</i> ) . . . . .	Spain . . . . .
Benidorme ( <i>ditto</i> ) . . . . .	" . . . . .
Benin, or Benguela . . . . .	West Coast of Africa . . . . .
Benoce River . . . . .	Nova Scotia . . . . .
Bénodet ( <i>Finisterre</i> ) . . . . .	France . . . . .
Bensersiel . . . . .	Hanover . . . . .
Berbice—Colony of . . . . .	British Guiana, viz., Berbice . . . . .
Berck ( <i>Pas de Calais</i> ) . . . . .	France . . . . .
Berdiansk . . . . .	Russia—Black Sea . . . . .
Bergafjöle . . . . .	Denmark . . . . .

PORTS.	COUNTRIES TO WHICH BELONGING.
Bergen . . . . .	Holland
Bergen—North . . . . .	Norway
Bernco ( <i>Bay of Biscay</i> ) . . . . .	Spain
Bermuda . . . . .	British W. I. Islands—Bermuda
Bernardiére-la ( <i>Charente Inf.</i> ) . . . . .	France
Berre ( <i>Bouches du Rhone</i> ) . . . . .	"
Beveland—Islands . . . . .	Holland
Beverley . . . . .	United States of America
Beverwyk . . . . .	Holland
Beydenfleth . . . . .	Denmark
Bhownuggur ( <i>Gujerat</i> ) . . . . .	Continental India—B. T.
Biarritz ( <i>Basses Pyrénées</i> ) . . . . .	France
Bic . . . . .	Canada—River St. Laurence
Bidart ( <i>Basses Pyrénées</i> ) . . . . .	France
Bielenberg ( <i>on the Elbe</i> ) . . . . .	Denmark
Biervliet . . . . .	Belgium
Bilawal . . . . .	Continental India—B. T.
Bilbao, or Bilbos ( <i>Bay of Biscay</i> ) . . . . .	Spain
Billeton—Island . . . . .	Islands of Indian Seas, viz., Billeton
Billiers ( <i>Morbihan</i> ) . . . . .	France
Bimbia . . . . .	Western Coast of Africa
Bimlipatam . . . . .	Continental India
Binaros ( <i>Mediterranean</i> ) . . . . .	Spain
Binic ( <i>Côtes du Nord</i> ) . . . . .	France
Bintang—Island . . . . .	Islands of Indian Seas, viz., Billeton
Biorko . . . . .	Russia—Northern Ports
Bisceglia ( <i>Naples</i> ) . . . . .	Italy—Naples and Sicily
Bissertüp . . . . .	Denmark
Bitrinizza ( <i>Gulf of Lepanto</i> ) . . . . .	Greece
Bizerta, or Benzart . . . . .	Tunis
Bjertra . . . . .	Sweden
Bjorkforss . . . . .	"
Bjorneborg . . . . .	Russia—Northern Ports
Blaavand ( <i>Jutland</i> ) . . . . .	Denmark
Black River . . . . .	British W. I. Islands—Jamaica
Blakeley . . . . .	United States of America
Blanche—River . . . . .	Canada
Blanes ( <i>Mediterranean</i> ) . . . . .	Spain
Blankenberg . . . . .	Belgium
Blankenesse ( <i>on the Elbe</i> ) . . . . .	Denmark
Blaye ( <i>Gironde</i> ) . . . . .	France
Blewfields ( <i>Mosquito Territory</i> ) . . . . .	Central America
Blidstrup ( <i>Zealand</i> ) . . . . .	Denmark
Blokhuus . . . . .	Holland
Blokzyl . . . . .	Hanover
Blumenthal . . . . .	Buenos Ayres
Boca del Salado . . . . .	Central America
Boca del Toro . . . . .	Denmark
Boch ( <i>on the Elbe</i> ) . . . . .	Sweden
Boda . . . . .	

PORTS.	COUNTRIES TO WHICH BELONGING.
Bodega ( <i>California</i> ) . . . . .	United States of America
Bodöe . . . . .	Norway
Bodrun ( <i>Asia Minor</i> ) . . . . .	Turkish Dominions
Bogense ( <i>Funen</i> ) . . . . .	Denmark
Bolderac . . . . .	Russia—Northern Ports
Boldixum . . . . .	Denmark
Bolivar—Ciudad, or City . . . . .	Venezuela
Boller . . . . .	Denmark
Bololo . . . . .	Western Coast of Africa
Bolsta . . . . .	Norway
Bombay . . . . .	Continental India—B. T.
Bominy . . . . .	"
Bôna . . . . .	Algeria
Bonanza ( <i>Atlantic</i> ) . . . . .	Spain
Bonaventure . . . . .	Canada
Bonavista—Island . . . . .	Cape Verde Islands
Bonoldstrand . . . . .	Sweden
Bonsiel ( <i>Port of Bredsted</i> ) . . . . .	Denmark
Bonifacio ( <i>Corsica</i> ) . . . . .	France
Bonny—River . . . . .	Western Coast of Africa
Boodroom ( <i>Asia Minor</i> ) . . . . .	Turkish Dominions
Bootry—Fort ( <i>Dutch</i> ) . . . . .	Western Coast of Africa
Bordeaux ( <i>on the Garonne</i> ) . . . . .	France
Bordoe—Island . . . . .	Denmark—Iceland and Faroe Isles
Borgo . . . . .	Russia—Northern Ports
Borkhum—Island ( <i>Mouth of Ems</i> ) . . . . .	Hanover
Borneo—Island . . . . .	Islands of Indian Seas, viz., Borneo
Bornholm—Island . . . . .	Denmark
Borrebye . . . . .	Sweden
Boregaard . . . . .	Norway
Boregaard ( <i>Jutland</i> ) . . . . .	Denmark
Borrestad . . . . .	Norway
Borriana ( <i>Mediterranean</i> ) . . . . .	Spain
Borselen . . . . .	Holland
Borstel . . . . .	Hanover
Bosa . . . . .	Italy—Sardinian Territories
Boston . . . . .	United States of America
Botea . . . . .	Sweden
Bouc—Port de ( <i>Bouches du Rhone</i> ) . . . . .	France
Boucau ( <i>Gironde</i> ) . . . . .	"
Bouille-la ( <i>Seine Inf.</i> ) . . . . .	"
Bouin—Island ( <i>Vendée</i> ) . . . . .	"
Boujeiah, or Bougie . . . . .	Algeria
Boulogne ( <i>Pas de Calais</i> ) . . . . .	France
Bourbon—Island . . . . .	Bourbon
Bourg ( <i>Gironde</i> ) . . . . .	France
Bourgas ( <i>Europe</i> ) . . . . .	Turkish Dominions
Bourgneuf ( <i>Loire Inf.</i> ) . . . . .	France
Bouro, or Booro—Island . . . . .	Islands of Indian Seas, viz., Bouro
Bourse Franc ( <i>Charente Inf.</i> ) . . . . .	France

PORTS.	COUNTRIES TO WHICH BELONGING.
Bouthoreuma . . . . .	Greece
Brahastadt . . . . .	Russia—Northern Ports
Brahilow, or Ibrail ( <i>Wallachia</i> )	Wallachia and Moldavia
Brahn . . . . .	Norway
Brake . . . . .	Oldenburg
Brandel ( <i>Charente Inf.</i> ) . . . . .	France
Brandholmen . . . . .	Sweden
Brancaleone ( <i>Naples</i> ) . . . . .	Italy—Naples and Sicily
Branca Nova ( <i>ditto</i> ) . . . . .	"
Brande-la ( <i>Charente Inf.</i> ) . . . . .	France
Brass River, or Rio Bento . . . . .	Western Coast of Africa
Bravo—Island . . . . .	Cape Verde Islands
Braunsborg . . . . .	Prussia
Brasos de San Iago . . . . .	United States of America
Bredsted—( <i>Slesvig</i> ) . . . . .	Denmark
Bréhat—Isle ( <i>Côtes du Nord</i> ) . . . . .	France
Bremen . . . . .	Hanseatic Towns
Bremershafen . . . . .	Hanover
Bremerlehe . . . . .	"
Bremervorde . . . . .	"
Breakens. . . . .	Belgium
Brest ( <i>Finistere</i> ) . . . . .	France
Bretton, Port ( <i>Isle d'Yeu, Vendée</i> ) . . . . .	"
Brevig . . . . .	Norway
Briars—Island . . . . .	Nova Scotia
Bridgeport . . . . .	United States of America
Bridgetown . . . . .	B. W. I. Islands, viz., Barbadoes
Bridgetown . . . . .	Holland
Briel, or Brielle . . . . .	Newfoundland
Brigus . . . . .	Italy—Naples and Sicily
Brindisi ( <i>Naples</i> ) . . . . .	United States of America
Bristol . . . . .	France
Brochets-les ( <i>Vendée</i> ) . . . . .	Denmark
Brockdorff ( <i>on the Elbe</i> ) . . . . .	France
Brouage ( <i>Charente Inf.</i> ) . . . . .	Denmark
Broust . . . . .	Holland
Brouwershoven . . . . .	United States of America
Brownsville . . . . .	Belgium
Bruges . . . . .	Denmark
Brunsbüttel ( <i>on the Elbe</i> ) . . . . .	United States of America
Brunswick . . . . .	Belgium
Brussels . . . . .	France
Brusq-le ( <i>Bouches du Rhone</i> ) . . . . .	Italy—Austrian Territories
Buccari . . . . .	Argentine Republic
Buceo . . . . .	United States of America
Bucksport . . . . .	Italy—Austrian Territories
Budua ( <i>Austrian Albania</i> ) . . . . .	New Brunswick
Buctush . . . . .	New Granada
Buenaventura ( <i>Pacific</i> ) . . . . .	Buenos Ayres

PORTS.	COUNTRIES TO WHICH BELONGING.
Bugé ( <i>Charente Inf.</i> ) . . . . .	France
Bugia, or Boujeiah . . . . .	Algeria
Bukhorest ( <i>Wallachia</i> ) . . . . .	Wallachia and Moldavia
Bulola ( <i>Rio Grande</i> ) . . . . .	Western Coast of Africa
Bulsaur ( <i>Gulf of Cambay</i> ) . . . . .	Continental India—B. T.
Bunde . . . . .	Hanover
Bungeiel, or Bonksiel . . . . .	Denmark
Burela ( <i>Bay of Biscay</i> ) . . . . .	Spain
Burg ( <i>Island of Fehmern</i> ) . . . . .	Denmark
Burgo ( <i>Atlantic</i> ) . . . . .	Spain
Burgswik . . . . .	Sweden
Burhaversiel . . . . .	Oldenburg
Burin . . . . .	Newfoundland
Burlington . . . . .	United States of America
Bushire, or Abusheher . . . . .	Persia
Bussorah, ( <i>Persian Gulf</i> ) . . . . .	Turkish Dominions
Bustamente Bay . . . . .	Patagonia
Büsum ( <i>Holstein</i> ) . . . . .	Denmark
Butrinto ( <i>Albania</i> ) . . . . .	Turkish Dominions
Buttel . . . . .	Denmark
Buxnaes . . . . .	Norway
Buxtehude ( <i>on the Elbe</i> ) . . . . .	Hanover
By ( <i>Gironde</i> ) . . . . .	France
Byske . . . . .	Sweden
Cabbanne-la ( <i>Charente Inf.</i> ) . . . . .	France
Cabendo, or Cabinda . . . . .	Western Coast of Africa
Cabras . . . . .	Canary Islands
Cachao, or Ke-Cho ( <i>Tonquin</i> ) . . . . .	Continental India—Camboja, &c.
Cacheo—River . . . . .	Western Coast of Africa
Cadiz ( <i>Atlantic</i> ) . . . . .	Spain
Caen ( <i>Calvados</i> ) . . . . .	France
Cæsarea . . . . .	Syria and Palestine
Caffa, or Theodosia . . . . .	Russia—Black Sea
Cagliari ( <i>Island of Sardinia</i> ) . . . . .	Italy—Sardinian Territories
Cagnano ( <i>Corsica</i> ) . . . . .	France
Caibarien . . . . .	Cuba
Caifa, or Kaifa . . . . .	Syria and Palestine
Calabar, Old . . . . .	Western Coast of Africa
New . . . . .	"
Calais ( <i>Pas de Calais</i> ) . . . . .	France
Calamakion . . . . .	Greece
Calamata, or Kalamata ( <i>Calame</i> ) . . . . .	"
Calcutta . . . . .	Continental India—B.T.
Caldera ( <i>Costa Rica—Pacifico</i> ) . . . . .	Central America
Caldera . . . . .	Chili
Caliaralia—( <i>Sea of Marmara</i> ) . . . . .	Turkish Dominions
Calicrata . . . . .	Turkish Dominions
Calicut . . . . .	Continental India—B. T.
Calingapatam . . . . .	British India

PORTS.	COUNTRIES TO WHICH BELONGING.
Calix, or Kalix . . . . .	Sweden . . . . .
Callao ( <i>Port of Lima</i> ) . . . . .	Peru . . . . .
Calle (La), or Alkalah . . . . .	Algeria . . . . .
Callés ( <i>Bouches du Rhone</i> ) . . . . .	France . . . . .
Callidromi . . . . .	Greece . . . . .
Callundborg, ( <i>Zealand</i> ) . . . . .	Denmark . . . . .
Calmar, or Kalmar . . . . .	Sweden . . . . .
Caloni—Port ( <i>Island of Mytilene</i> ) . . . . .	Turkish Dominions . . . . .
Calpe ( <i>Mediterranean</i> ) . . . . .	Spain . . . . .
Calpentyn . . . . .	Ceylon . . . . .
Caltura, or Caliture . . . . .	" . . . . .
Calvi ( <i>Corsica</i> ) . . . . .	France . . . . .
Calzarello ( <i>ditto</i> ) . . . . .	" . . . . .
Camaret ( <i>Finisterre</i> ) . . . . .	Spain . . . . .
Camarinas ( <i>Atlantic</i> ) . . . . .	Continental India, Camboja, &c. . . . .
Camboja . . . . .	Spain . . . . .
Cambrils ( <i>Mediterranean</i> ) . . . . .	Turkish Dominions . . . . .
Cambrusa . . . . .	United States of America . . . . .
Camden . . . . .	France . . . . .
Camelier . . . . .	Patagonia . . . . .
Cameron's Bay . . . . .	Western Coast of Africa . . . . .
Cameroun's River . . . . .	Spain . . . . .
Camillas . . . . .	Portugal Proper . . . . .
Caminha . . . . .	Western Coast of Africa . . . . .
Cameroon . . . . .	Prussia . . . . .
Cammin . . . . .	Mexico . . . . .
Campeache ( <i>Yucatan—Atlantic</i> ) . . . . .	New Brunswick . . . . .
Campobello—Iland . . . . .	Spain . . . . .
Campos Anchos ( <i>Atlantic</i> ) . . . . .	Holland . . . . .
Campvere, or Terveer . . . . .	Continental India—B. T. . . . .
Cananore . . . . .	France . . . . .
Canari ( <i>Corsica</i> ) . . . . .	Canaries . . . . .
Canaria—Iland . . . . .	France . . . . .
Cancale ( <i>Ille et Vilaine</i> ) . . . . .	Continental India—Siam . . . . .
Cancao . . . . .	Turkish Dominions . . . . .
Candia ( <i>under Egypt</i> ) . . . . .	" . . . . .
Canea ( <i>Island of Candia</i> ) . . . . .	Peru . . . . .
Cafiete . . . . .	France . . . . .
Cannes ( <i>Var—Mediterranean</i> ) . . . . .	Nova Scotia . . . . .
Canso Cape . . . . .	" . . . . .
Canso . . . . .	China . . . . .
Cantenac ( <i>Gironde</i> ) . . . . .	Turkish Dominions . . . . .
Canton . . . . .	Nova Scotia, &c. . . . .
Cantza . . . . .	Africa—B. P. on the Gold Coast . . . . .
Cape Breton . . . . .	Central America . . . . .
— Coast Castle . . . . .	Hayti . . . . .
— Gracios à Dios ( <i>Atlantic</i> ) . . . . .	Western Coast of Africa . . . . .
— Haytien . . . . .	L 2
— Henry . . . . .	
— Lopez . . . . .	

PORTS.	COUNTRIES TO WHICH BELONGING.
Cape Mount . . . . .	Western Coast of Africa
— Palmas . . . . .	
— Town . . . . .	Cape of Good Hope
Capo d'Istria ( <i>Illyria</i> ) . . . . .	Italy—Austrian Territories
Cappeln, or Kappeln ( <i>Slesvig</i> ) . . . . .	Denmark
Cappelsham . . . . .	Sweden
Caracas—Province of . . . . .	Venezuela
Caraguat . . . . .	New Brunswick
Caravansera . . . . .	Greece
Caravostassi . . . . .	"
Carboneras ( <i>Mediterranean</i> ) . . . . .	Spain
Carbonier . . . . .	Newfoundland
Cardamili . . . . .	Greece
Carden, or Carding . . . . .	Denmark
Cardenas . . . . .	Cuba
Carentan ( <i>Manche</i> ) . . . . .	France
Carghese ( <i>Corsica</i> ) . . . . .	"
Cariati ( <i>Naples</i> ) . . . . .	Italy—Naples and Sicily
Carical, or Karical . . . . .	Continental India—French Pos.
Cariaoco . . . . .	Venezuela
Cariaquito ( <i>Cumana</i> ) . . . . .	"
Caribe-Rio ( <i>Cumana</i> ) . . . . .	Turkish Dominions
Caritza ( <i>Gulf of Salonica</i> ) . . . . .	Sweden
Carlaborg . . . . .	Canada
Carleton, or New Carlisle . . . . .	Denmark
Carlingziel . . . . .	Barbadoes
Carlisle Bay . . . . .	Prussia
Carllow . . . . .	Italy—Sardinian Territories
Carloforte . . . . .	Italy—Austrian Territories
Carlopago ( <i>Dalmatia</i> ) . . . . .	Turkish Dominions
Carlovassai ( <i>Island of Samos</i> ) . . . . .	Prussia
Carlow . . . . .	Sweden
Carlscrona, or Carlscroon . . . . .	"
Carlshamn . . . . .	Turkey
Carlstad ( <i>Island of Tingvalla</i> ) . . . . .	France
Carmotle . . . . .	Hanover
Carnac ( <i>Morbihan</i> ) . . . . .	Italy—Naples and Sicily
Carolinensyhl . . . . .	France
Caronia ( <i>Sicily</i> ) . . . . .	Venezuela
Carqueirane ( <i>Var</i> ) . . . . .	Grenada
Carrancas . . . . .	Turkish Dominions
Carriacu . . . . .	Spain
Carribouga . . . . .	Chili
Carril ( <i>Atlantic</i> ) . . . . .	France
Carrisal . . . . .	Spain
Carry ( <i>Bouches du Rhone</i> ) . . . . .	New Granada
Cartage ( <i>Mediterranean</i> ) . . . . .	Central America
Cartagena ( <i>Atlantic</i> ) . . . . .	France
Cartago ( <i>Costa Rica—Atlantic</i> ) . . . . .	
Carteret ( <i>Manche</i> ) . . . . .	

PORTS.	COUNTRIES TO WHICH BELONGING.
Cardpano . . . . .	Venezuela
Carysto ( <i>Island of Negropont</i> ) . . . . .	Greece
Casa Blanca . . . . .	Morocco
Casamanza—River . . . . .	Western Coast of Africa
Casares ( <i>Nicaragua—Pacific</i> ) . . . . .	Central America
Casarina ( <i>Sicily</i> ) . . . . .	Italy—Naples and Sicily
Cascaes . . . . .	Portugal Proper
Cascumplique . . . . .	Prince Edward's Island
Casenort . . . . .	Denmark
Casilda . . . . .	Foreign W. I. Islands—Cuba
Casma . . . . .	Peru
Cassano ( <i>Naples</i> ) . . . . .	Italy—Naples and Sicily
Cassis ( <i>Bouches du Rhone</i> ) . . . . .	France
Castel-a-Mare ( <i>Naples</i> ) . . . . .	Italy—Naples and Sicily
Castel-a-Mare ( <i>Sicily</i> ) . . . . .	"
Castel Volturno ( <i>Naples</i> ) . . . . .	"
Castine . . . . .	United States of America
Castineau ( <i>Var—Mediterranean</i> ) . . . . .	France
Castries . . . . .	British W. I. Islands—St. Lucia
Castro ( <i>Naples</i> ) . . . . .	Italy—Naples and Sicily
Castro ( <i>Bay of Biscay</i> ) . . . . .	Spain
Castromarin . . . . .	Portugal Proper
Castropol ( <i>Bay of Biscay</i> ) . . . . .	Spain
Catalano ( <i>Sicily</i> ) . . . . .	Italy—Naples and Sicily
Catania ( <i>Sicily</i> ) . . . . .	Italy—Naples and Sicily
Catanzara . . . . .	Naples and Sicily
Caticratia . . . . .	Turkish Dominions
Cating, ( <i>Slesvig</i> ) . . . . .	Denmark
Catocchi ( <i>Apropotamos</i> ) . . . . .	Greece
Catolica . . . . .	Italy—Papal Territories
Cattaro ( <i>Dalmatia</i> ) . . . . .	" —Austrian Territories
Cattée ( <i>Charente Inf.</i> ) . . . . .	France
Catwyk . . . . .	Holland
Caudebec ( <i>Seine Inf.</i> ) . . . . .	France
Cavalairé ( <i>Var—Mediterranean</i> ) . . . . .	"
Cavalla, or Kavalla ( <i>Europe</i> ) . . . . .	Turkish Dominions
Cavafias . . . . .	Foreign W. I. Islands—Cuba
Caverne ( <i>Gironde</i> ) . . . . .	France
Cawood's Bay . . . . .	British Possession, South Africa
Caxo, or Caxos—Island . . . . .	Greece
Cayenne—Colony of . . . . .	French Guiana
Cayeux ( <i>Somme</i> ) . . . . .	France
Cayman's—Islands . . . . .	British W. I. Islands—Jamaica
Cay (or Key) West ( <i>Florida</i> ) . . . . .	United States of America
Ceara . . . . .	Brazil
Cée ( <i>Atlantic</i> ) . . . . .	Spain
Cecina . . . . .	Italy—Duchy of Tuscany
Cefalu ( <i>Sicily</i> ) . . . . .	" —Naples and Sicily
Celebes—Island . . . . .	Islands of Indian Seas, viz., Celebes
Centuri ( <i>Corsica</i> ) . . . . .	France

PORTS.	COUNTRIES TO WHICH BELONGING.
Cephalonia—Island . . . . .	Ionian Islands
Cerigo—Island . . . . .	"
Certes—( <i>Gironde</i> ) . . . . .	France
Cervione—( <i>Corsica</i> ) . . . . .	"
Cesenatico . . . . .	Italy—Papal Territories
Costos (or Sestos)—River . . . . .	Western Coast of Africa
Cette ( <i>Hérault—Mediterranean</i> ) . . . . .	France
Ceuta ( <i>Spanish Possession</i> ) . . . . .	Morocco
Cezimbra . . . . .	Portugal Proper
Chacao ( <i>Island of Chiloe</i> ) . . . . .	Chili
Chagres ( <i>Atlantic</i> ) . . . . .	New Granada
Chakchak . . . . .	Eastern Coast of Africa
Chalilevette ( <i>Charente Inf.</i> ) . . . . .	France
Chalkis ( <i>Isle of Negropont</i> ) . . . . .	Greece
Châlons ( <i>Charente Inf.</i> ) . . . . .	France
Chamah ( <i>Dutch</i> ) . . . . .	Western Coast of Africa
Chamacon . . . . .	Greece
Chamâne ( <i>Bouches du Rhône</i> ) . . . . .	France
Champs-les ( <i>Vendée</i> ) . . . . .	"
Chandernagore . . . . .	Continental India—French Pos.
Chaneral . . . . .	Chili
Chania ( <i>Island of Candia</i> ) . . . . .	Turkish Dominions
Chantaboun . . . . .	Continental India—Siam
Chantenay ( <i>Loire Inf.</i> ) . . . . .	France
Chapitre-les Portes du ( <i>Vendée</i> ) . . . . .	"
Chapus-le ( <i>Charente Inf.</i> ) . . . . .	"
Charente ( <i>Charente Inf.</i> ) . . . . .	"
Charlottenlund ( <i>Zealand</i> ) . . . . .	Denmark
Charlotte Town . . . . .	Prince Edward Island
Charleston . . . . .	United States of America
Charlestown . . . . .	British W. I. Islands—Nevis
Charron ( <i>Charente Inf.</i> ) . . . . .	France
Chassillac ( <i>ditto</i> ) . . . . .	"
Château-le ( <i>ditto</i> ) . . . . .	"
Chatham . . . . .	New Brunswick
Chatressac ( <i>ditto</i> ) . . . . .	France
Chatte . . . . .	Canada
Chelona . . . . .	Greece
Chelovibaron . . . . .	"
Chephilos . . . . .	"
Cherbourg ( <i>Manche</i> ) . . . . .	France
Cherchell, or Shershell . . . . .	Algeria
Cheribon . . . . .	Islands of Indian Seas, viz., Java
Cherso and Osero—Islands of . . . . .	Italy—Austrian Territories
Cherson, or Kherson . . . . .	Russia—Black Sea
Cheaney . . . . .	Syria
Chetwa ( <i>in Cochin</i> ) . . . . .	Continental India—B. T.
Chiavari . . . . .	Italy—Sardinian Territories
Chicacole . . . . .	Continental India—B. T.
Chicoutimi . . . . .	Canada

PORTS.	COUNTRIES TO WHICH BELONGING.
Chilca . . . . .	Peru
Chillambaram ( <i>Carnatic</i> ) . . . . .	Continental India—B. T.
Chiloe—Island . . . . .	Chili
Chincha—Islands . . . . .	Peru
Chinghai . . . . .	China
Chinupeli . . . . .	Greece
Chioggia, or Chiozza . . . . .	Italy—Austrian Territories
Chipiona ( <i>Atlantic</i> ) . . . . .	Spain
Chippicollum . . . . .	Continental India—B. T.
Chiramutti . . . . .	Turkish Dominions
Chiriqui . . . . .	New Granada
Chisme, or Cisme ( <i>Asia Minor</i> ) . . . . .	Turkish Dominions
Chittagong . . . . .	Continental India—B. T.
Chorillo Bay . . . . .	Peru
Chostia . . . . .	Greece
Choul . . . . .	Continental India—B. T.
Christiana . . . . .	Norway
Christianopel . . . . .	Sweden
Christiansand . . . . .	Norway
Christiansborg ( <i>Danish Accra</i> ) . . . . .	Western Coast of Africa
Christiansöe . . . . .	Denmark
Christianstad . . . . .	Sweden
Christianstadt, or Christinestad . . . . .	Russia—Northern Ports
Christianstadt . . . . .	Foreign W. I. Island—St. Croix
Christiansund . . . . .	Norway
Chusan—Island . . . . .	China
Cienfuegos . . . . .	Foreign W. I. Islands—Cuba
Cimbritshamn . . . . .	Sweden
Cindad Bolinar . . . . .	Venezuela
Ciotat—La ( <i>Bouches du Rhone</i> ) . . . . .	France
Circular Head . . . . .	Van Dieman's Land
Cirella ( <i>Naples</i> ) . . . . .	Italy—Naples and Sicily
Cispata . . . . .	New Granada
Citria . . . . .	Greece
Cittanova . . . . .	Italy—Austrian Territories
City Point . . . . .	United States of America
Civita Vecchia . . . . .	Italy—Papal Territories
Ciudad Bolivar . . . . .	Venezuela
Clarence . . . . .	Fernando Po
Clossens, or Clossfors . . . . .	Sweden
Coatzacoalco ( <i>Gulf of Mexico</i> ) . . . . .	Mexico
Cobija, or La Mar . . . . .	Bolivia
Cocagne . . . . .	New Brunswick
Cochin ( <i>in Cochin</i> ) . . . . .	Continental India—B. T.
Cockborro . . . . .	Sierra Leone
Cockburn—Port . . . . .	Eastern Coast of Africa
Cocos—Islands . . . . .	Islands of Indian Seas, viz., Cocos
Cocotes . . . . .	Peru
Coëffé-les ( <i>Vendée</i> ) . . . . .	France
Cohasset . . . . .	United States of America

PORTS.	COUNTRIES TO WHICH BELONGING.
Cokenada, or Cocanada . . . . .	British Territories in India
Colberg . . . . .	Prussia
Colding, or Coldinghiel . . . . .	Denmark
Colinquaiba . . . . .	Brazil
Collioure ( <i>Pyrénées Orient</i> ) . . . . .	France
Collomborg . . . . .	Denmark
Colmar, or Kolmar ( <i>on the Elbe</i> ) . . . . .	"
Cologne (Köln) . . . . .	Prussia
Colombo . . . . .	Ceylon
Colon . . . . .	New Granada
Colonies ( <i>Island of Samos</i> ) . . . . .	Turkish Dominions
Colonia . . . . .	Oriental Republic of the Uruguay
Colorado—Cano . . . . .	Venezuela
Columbia ( <i>Aragua</i> ) . . . . .	"
Columbia River . . . . .	Hudson's Bay Settlements
Colville Bay . . . . .	Prince Edward Island
Commenda . . . . .	Western Coast of Africa
Compoone River . . . . .	"
Comrah Bay . . . . .	Continental India—B. T.
Conac ( <i>Charente Inf.</i> ) . . . . .	France
Concarneau ( <i>Finisterre</i> ) . . . . .	"
Concepcion—See Talcahuano . . . . .	Central America
Conchagua ( <i>Salvador—Pacifico</i> ) . . . . .	Uruguay
Concordia . . . . .	Persia
Congoon . . . . .	Continental India—B. T.
Conjimeer River . . . . .	France
Conquet, Le ( <i>Finisterre</i> ) . . . . .	Turkish Dominions
Constantinople ( <i>Europe</i> ) . . . . .	France
Conteville ( <i>Eure</i> ) . . . . .	Italy—Naples and Sicily
Contessa ( <i>Sicily</i> ) . . . . .	Denmark
Copenhagen, ( <i>Zealand</i> ) . . . . .	Chili
Copiapó . . . . .	France
Coq—Quai-au ( <i>Calvados</i> ) . . . . .	Chili
Coquimbo, or La Serena . . . . .	France
Corbara ( <i>Coricica</i> ) . . . . .	Spain
Corcubion ( <i>Atlantic</i> ) . . . . .	Ionian Islands
Corfu—Iland. . . . .	Continental India—B. T.
Coringa . . . . .	Greece
Corinth . . . . .	Western Coast of Africa
Corisco Bay . . . . .	Nova Scotia
Cornwallis . . . . .	Venezuela
Coro . . . . .	Greece
Coron, or Koronis . . . . .	"
Coronis . . . . .	Denmark
Corsoer, or Korsör ( <i>Zealand</i> ) . . . . .	Italy—Austrian Territories
Cortelazzo . . . . .	" —Naples and Sicily
Cortrone ( <i>Naples</i> ) . . . . .	Azores
Corvo—Iland . . . . .	Spain
Coruna or Corunna ( <i>Atlantic</i> ) . . . . .	Turkish Dominions.
Cos—Iland ( <i>Asia—Minor</i> ) . . . . .	

PORTS.	COUNTRIES TO WHICH BELONGING.
Cosseir ( <i>Upper Egypt</i> ) . . . . .	African Ports on the Red Sea
Costa Rica—Ports of . . . . .	Central America
Cottapatam . . . . .	British India
Cottensiel . . . . .	Denmark
Coulouge ( <i>Charente Inf.</i> ) . . . . .	France
Coumi, ( <i>Isle of Negropont</i> ) . . . . .	Greece
Cou-Mong ( <i>Cochin China</i> ) . . . . .	Continental India—Camboja, &c.
Country Harbour . . . . .	Nova Scotia
Coupang ( <i>Dutch</i> ) . . . . .	Islands of Indian Seas, viz., Timor
Courseulles ( <i>Calvados</i> ) . . . . .	France
Coux ( <i>Charente Inf.</i> ) . . . . .	"
Crab Island . . . . .	Porto Rico
Crambusa ( <i>Island of Candia</i> ) . . . . .	Turkish Dominions
Cranganore . . . . .	Continental India—B. T.
Cranz . . . . .	Hanover
Crevecoeur ( <i>Dutch</i> ) . . . . .	Western Coast of Africa
Croisic, Le ( <i>Loire Inf.</i> ) . . . . .	France
Croisset ( <i>Seine Inf.</i> ) . . . . .	"
Croix-de-Vic ( <i>Vendée</i> ) . . . . .	"
Cronstadt ( <i>Port of St. Petersburg</i> ) . . . . .	Russia—Northern Ports
Crooked Island . . . . .	British W. I. Islands, Bahamas
Cros-de-Cagnes ( <i>Var</i> ) . . . . .	France
Crotoy, Le ( <i>Somme</i> ) . . . . .	"
Crovani ( <i>Corsica</i> ) . . . . .	"
Croz—Port ( <i>Var</i> ) . . . . .	"
Cubzac ( <i>Gironde</i> ) . . . . .	France
Cuddalore . . . . .	Continental India—B. T.
Cudillero ( <i>Bay of Biscay</i> ) . . . . .	Spain
Cullera ( <i>Mediterranean</i> ) . . . . .	"
Cuma ( <i>Naples</i> ) . . . . .	Italy—Naples and Sicily
Cumana . . . . .	Venezuela
Cumaribo . . . . .	"
Cumberland . . . . .	Nova Scotia
Curachee, or Kurachee ( <i>Sinde</i> ) . . . . .	Continental India—B. T.
Curaçoa—Island . . . . .	Foreign W. I. Islands, viz., Curaçoa
Curé, Le ( <i>Charente Inf.</i> ) . . . . .	France
Curzola—Isla ( <i>Dalmatia</i> ) . . . . .	Italy—Austrian Territories
Cussandassi, ( <i>Asia Minor</i> ) . . . . .	Turkish Dominions
Cutler . . . . .	United States of America
Cuxhaven ( <i>Mouth of the Elbe</i> ) . . . . .	Hanseatic Towns
Cuyo ( <i>Yucatan—Atlantic</i> ) . . . . .	Mexico
Cyllene . . . . .	Greece
Cyparissi . . . . .	"
Cyperissia, or Arkadia . . . . .	"
Cypriano, Port of Rivadeo . . . . .	Spain
Cyprus—Island ( <i>Asia</i> ) . . . . .	Turkish Dominions
Cythnos, or Thermia—Island . . . . .	Greece
Dagebull ( <i>Sleevig</i> ) . . . . .	Denmark
Dago—Island . . . . .	Russia—Northern Ports
Dahlkarisay . . . . .	Sweden

PORTS.	COUNTRIES TO WHICH BELONGING.
Dahouet ( <i>Côtes du Nord</i> ) . . . . .	France . . . . .
D'Aix—Isle . . . . .	" New Brunswick . . . . .
Dalhousie . . . . .	Egypt . . . . .
Damietta . . . . .	Denmark . . . . .
Danggaard—( <i>Jutland</i> ) . . . . .	Prussia . . . . .
Dantzic . . . . .	Morocco . . . . .
Dar-al-Beida . . . . .	United States of America . . . . .
Darien . . . . .	Greenland and Davis's Straits . . . . .
Dartmouth . . . . .	France . . . . .
Davis's Straits . . . . .	Oldenburg . . . . .
De Batz, ( <i>Finistere</i> ) . . . . .	Turkish Dominions . . . . .
Dedesdorf . . . . .	Eastern Coast of Africa . . . . .
Dekili . . . . .	Mexico . . . . .
Delagoa Bay . . . . .	Holland . . . . .
Delcarmen—( <i>Gulf of Mexico</i> ) . . . . .	" Islands of Indian Seas, viz., Sumatra . . . . .
Delfsyl . . . . .	Greece . . . . .
Delfshaven . . . . .	Western Coast of Africa . . . . .
Deli . . . . .	Algeria . . . . .
Delos—Isle . . . . .	Denmark . . . . .
Deloss—Isles . . . . .	" Continental India—Portuguese T. . . . .
Dellys . . . . .	British Guiana, viz., Demerara . . . . .
Delve . . . . .	Prussia . . . . .
Delvenhost . . . . .	Belgium . . . . .
Demaun, or Damaun . . . . .	Spain . . . . .
Demerara—Colony of . . . . .	France . . . . .
Demmin . . . . .	Spain . . . . .
Dendermonde . . . . .	Holland . . . . .
Denia ( <i>Mediterranean</i> ) . . . . .	Continental India—B. T. . . . .
Dercie ( <i>Charente Inf.</i> ) . . . . .	" " " " "
Deva, or Deba ( <i>Bay of Biscay</i> ) . . . . .	Mauritius—dependency of . . . . .
Deventer . . . . .	France . . . . .
Dewghur . . . . .	" Mecklenburg . . . . .
Dholera ( <i>Port of Native States</i> ) . . . . .	France . . . . .
Diamond Harbour ( <i>Calcutta</i> ) . . . . .	Nova Scotia . . . . .
Diego Garcia . . . . .	United States of America . . . . .
Dielette ( <i>Manche</i> ) . . . . .	France . . . . .
Dieppe ( <i>Seine Inf.</i> ) . . . . .	France . . . . .
Diette ( <i>Charente Inf.</i> ) . . . . .	France . . . . .
Dierhagen . . . . .	France . . . . .
Dieu—Isle ( <i>Vendée</i> ) . . . . .	France . . . . .
Digby . . . . .	France . . . . .
Dighton . . . . .	United States of America . . . . .
Dinan ( <i>Côtes du Nord</i> ) . . . . .	France . . . . .
Dipso, ( <i>Isle of Negropont</i> ) . . . . .	Greece . . . . .
Dives ( <i>Calvados</i> ) . . . . .	France . . . . .
Diu . . . . .	Continental India—Portuguese T. . . . .
Dixcove . . . . .	Africa—B. P. . . . .
Dizum, or Ditzum . . . . .	Hanover . . . . .
Djidda, ( <i>Port of Mecca</i> ) . . . . .	Arabia . . . . .
Djidjeli . . . . .	Algeria . . . . .

PORTS.	COUNTRIES TO WHICH BELONGING.
Dodendore Modero . . . . .	Ceylon . . . . .
Doderhudsvik . . . . .	Sweden . . . . .
Dog Island ( <i>Labrador</i> ) . . . . .	Newfoundland and Labrador . . . . .
Dolstad . . . . .	Norway . . . . .
Dombrena ( <i>Gulf of Lepanto</i> ) . . . . .	Greece . . . . .
Domburg . . . . .	Holland . . . . .
Dominica—Island . . . . .	B. W. I. Islands, Dominica . . . . .
D'Omerville ( <i>Manche</i> ) . . . . .	France . . . . .
Domajo . . . . .	Sweden . . . . .
Donélaeu ( <i>Finisterre</i> ) . . . . .	France . . . . .
Donges ( <i>Loire Inf.</i> ) . . . . .	" . . . . .
Dorchester . . . . .	New Brunswick . . . . .
Doreum . . . . .	Holland . . . . .
Dordt, or Dordrecht . . . . .	" . . . . .
Dornummersiel . . . . .	Hanover . . . . .
Dorre Odde, or Dour Odder . . . . .	Denmark . . . . .
Douglas . . . . .	Nova Scotia . . . . .
Douarnenez ( <i>Finisterre</i> ) . . . . .	France . . . . .
Dragó ( <i>Island of Amack</i> ) . . . . .	Denmark . . . . .
Dragomestre, or Dragomestro . . . . .	Greece . . . . .
Drammen or Dram . . . . .	Norway . . . . .
Draxholm ( <i>Zealand</i> ) . . . . .	Denmark . . . . .
Drepano . . . . .	Greece . . . . .
Drilli ( <i>Portuguese</i> ) . . . . .	Islands of Indian Seas, viz., Timor . . . . .
Droback . . . . .	Norway . . . . .
Drochtersen . . . . .	Hanover . . . . .
Drontheim . . . . .	Norway . . . . .
Duclair ( <i>Seine Inf.</i> ) . . . . .	France . . . . .
Duendes . . . . .	Bolivia . . . . .
Duketown . . . . .	Western Coast of Africa . . . . .
Dulcigno ( <i>Albania</i> ) . . . . .	Turkish Dominions . . . . .
Dumarova . . . . .	Russia—Black Sea . . . . .
Dunkirk, or Dunkerque ( <i>Nord</i> ) . . . . .	France . . . . .
Duppie . . . . .	Peru . . . . .
Durazzo ( <i>Albania</i> ) . . . . .	Turkish Dominions . . . . .
Dusseldorf . . . . .	Prussia . . . . .
Dybsoe ( <i>Laaland</i> ) . . . . .	Denmark . . . . .
Dyndal . . . . .	Norway . . . . .
Dyre ( <i>Jutland</i> ) . . . . .	Denmark . . . . .
Earan . . . . .	Greece . . . . .
East London . . . . .	Cape of Good Hope . . . . .
Eastport . . . . .	United States of America . . . . .
East Ries, or Oster Risoer . . . . .	Norway . . . . .
Eatamookolah . . . . .	British India . . . . .
Ebelhafter . . . . .	Denmark . . . . .
Ebeltoft ( <i>Jutland</i> ) . . . . .	" . . . . .
Eckenförde ( <i>Slesvig</i> ) . . . . .	" . . . . .
Ecknor . . . . .	Norway . . . . .
Edam . . . . .	Holland . . . . .

PORTS.	COUNTRIES TO WHICH BELONGING.
Eden . . . . .	New South Wales
Edenton . . . . .	United States of America
Edgartown . . . . .	
Edrelich ( <i>Mouth of the Danube</i> ) . . . . .	Russia—Black Sea
Egersund . . . . .	Norway
Egion, or Vostizza . . . . .	Greece
Egmond . . . . .	Holland
Egripo ( <i>L. of Negropos</i> ) . . . . .	Greece
Eguille—LaPetite ( <i>Charente Inf.</i> ) . . . . .	France
Einersdal . . . . .	Norway
Ekenas . . . . .	Russia—Northern Ports
El Araiache, or Larache . . . . .	Morocco
Elba—Iland . . . . .	Italy—Tuscany
Elbing . . . . .	Prussia
Elburg . . . . .	Holland
Eleusia, or Luisina . . . . .	Greece
Eleuthera—Iland . . . . .	British W. I. Islands—Bahamas
Eliodromia—Iland . . . . .	Greece
Elizabeth City ( <i>North Carolina</i> ) . . . . .	United States of America
—— Port . . . . .	Cape of Good Hope
Ellenserdammersiel . . . . .	Oldenburg
Elmina, or St. George ( <i>Dutch</i> ) . . . . .	Western Coast of Africa
Elmshorn ( <i>on the Elbe</i> ) . . . . .	Denmark
Elsfleth . . . . .	Oldenburg
Elsineur, or Helsingør ( <i>Zealand</i> ) . . . . .	Denmark
Emden . . . . .	Hanover
Emerlow . . . . .	Denmark
Emmersbüll . . . . .	
En Bessin, Port ( <i>Calvados</i> ) . . . . .	France
Engelholm . . . . .	Sweden
Engia, or Aegina—Iland . . . . .	Greece
Enikale . . . . .	Russia—Black Sea
Enkhuisen, or Enkhuizen . . . . .	Holland
Enos—Port of Adrianople . . . . .	Turkish Dominions
Ensenada . . . . .	Argentine Republic
Entremedios . . . . .	Peru
Epano Meria . . . . .	Greece
Ephraimtown . . . . .	Western Coast of Africa
Epidauros ( <i>Gulf of Aegina</i> ) . . . . .	Greece
Epidauros Limira . . . . .	
Erba Lunga ( <i>Corsica</i> ) . . . . .	France
Erekli, or Eraclio ( <i>Europe</i> ) . . . . .	Turkish Dominions
Erekli ( <i>Asia—Black Sea</i> ) . . . . .	"
Erquy ( <i>Côtes du Nord</i> ) . . . . .	France
Ersa ( <i>Corsica</i> ) . . . . .	"
Escombrera—Iland . . . . .	Spain
Escoumains . . . . .	Canada
Esens . . . . .	Hanover
Esmeraldas . . . . .	Ecuador
Esanandes ( <i>Charente Inf.</i> ) . . . . .	France

PORTS.	COUNTRIES TO WHICH BELONGING.
Espirito Santo . . . . .	Brazil
Espo . . . . .	Sweden
Espozende . . . . .	Portugal Proper
Esquimaux Bay . . . . .	Hudson's Bay Settlements
Estebrugge ( <i>on the Elbe</i> ) . . . . .	Hanover
Estepona ( <i>Mediterranean</i> ) . . . . .	Spain
Etang du Lion . . . . .	France
Etaples ( <i>Pas de Calais</i> ) . . . . .	"
Etretat ( <i>Seine Inf.</i> ) . . . . .	"
Eu ( <i>Seine Inf.</i> ) . . . . .	"
Eubcea, or Negropont . . . . .	Greece
Eupatoria, or Guesalewe ( <i>Crimea</i> )	Russia—Black Sea
Ezinge . . . . .	Holland
Faaborg ( <i>Funen</i> ) . . . . .	Denmark
Fahrsumd, or Fersund . . . . .	Norway
Faifoe ( <i>Cochin China</i> ) . . . . .	Continental India—Camboja, &c.
Fairfield . . . . .	United States of America
Fairwater . . . . .	Prussia
Falcahuana . . . . .	Chili
Falconara ( <i>Sicily</i> ) . . . . .	Italy—Naples and Sicily
Falkenborg . . . . .	Sweden
Falkland Islands . . . . .	Falkland Islands
Falmouth . . . . .	British W. I. Islands—Jamaica
Fall River . . . . .	United States of America
Falster—Iland . . . . .	Denmark
Falsterbo . . . . .	Sweden
Famagousta ( <i>Island of Cyprus</i> ) . . . . .	Turkish Dominions
Fanó—Iland . . . . .	Denmark
Fano . . . . .	Italy—Papal Territories
Fau, Le ( <i>Finisterre</i> ) . . . . .	France
Faro . . . . .	Portugal Proper
Faroer Islands . . . . .	Iceland and Faroe Islands
Fatherpoint ( <i>River St. Lawrence</i> )	Canada
Fatsah ( <i>Asia—Black Sea</i> ) . . . . .	Turkish Dominions
Favone ( <i>Corsica</i> ) . . . . .	France
Faulx, Lee ( <i>Charente Inf.</i> ) . . . . .	"
Faute, La ( <i>Vendée</i> ) . . . . .	"
Faxardo . . . . .	Foreign W. I. Islands, Porto Rico
Faxoe ( <i>Zealand</i> ) . . . . .	Denmark
Fayal, Island . . . . .	Azores
Fécamp ( <i>Seine Inf.</i> ) . . . . .	France
Fedderwarda ( <i>Bremen</i> ) . . . . .	Hanseatic Towns
Fehmern, ( <i>Slesvig</i> ) . . . . .	Denmark
Fenu, Le ( <i>Charente Inf.</i> ) . . . . .	France
Feodosia, or Kaffa . . . . .	Russia—Black Sea
Fermo . . . . .	Italy—Papal Territories
Fernando Po—Iland . . . . .	Africa—Fernando Po
Ferrajo, Porto ( <i>Island of Elba</i> ) . . . . .	Italy—Duchy of Tuscany
Ferro—Iland . . . . .	Canary Islands

PORTS.	COUNTRIES TO WHICH BELONGING.
Ferrol ( <i>Atlantic</i> ) . . . . .	Spain
Ferryland . . . . .	Newfoundland
Feruloff . . . . .	Sweden
Fez . . . . .	Morocco
Fidallah . . . . .	" Oldenburg
Fidderwardersiel . . . . .	Portugal Proper
Figuera . . . . .	Russia—Northern Ports
Finland—Ports of . . . . .	Holland
Firdjum . . . . .	Prussia
Fischhausen . . . . .	Sweden
Fiskebackskehl . . . . .	Italy—Austrian Territories
Fiume ( <i>Port of Hungary</i> ) . . . . .	Sweden
Fjalbacka . . . . .	Denmark
Fladstrand ( <i>Jutland</i> ) . . . . .	Norway
Flekkefjord . . . . .	Denmark
Flensburg ( <i>Slesvig</i> ) . . . . .	Azores
Floro—Island . . . . .	Islands of Indian Seas, viz., Floris
Floris—Island . . . . .	France
Flotte, La—( <i>Charente Inf.</i> ) . . . . .	Holland
Flushing, or Vliessengen . . . . .	Turkish Dominions
Fochea ( <i>Asia Minor</i> ) . . . . .	Sweden
Fogelwick . . . . .	Italy—Naples and Sicily
Foggia ( <i>Naples</i> ) . . . . .	Newfoundland
Fogo . . . . .	Denmark
Fôhr—Island ( <i>Slesvig</i> ) . . . . .	Norway
Follestadt . . . . .	China
Foo-chow-foo . . . . .	Sweden
Foreko . . . . .	France
Forêt, La ( <i>Finisterre</i> ) . . . . .	Italy—Naples and Sicily
Foria, or Foria ( <i>Island of Ischia</i> ) . . . . .	Newfoundland and Labrador
Forleaux ( <i>Labrador</i> ) . . . . .	China
Formosa—Island . . . . .	Western Coast of Africa
Formozo . . . . .	Brazil
Forsund . . . . .	Sweden
Fort Dauphin . . . . .	Madagascar
— James ( <i>River Gambia</i> ) . . . . .	Africa—B. P. on the Gambia
— James ( <i>British Accra</i> ) . . . . .	” on the Gold Coast
— Royal . . . . .	Foreign W. I. Isles—Martinique
— St. George ( <i>Madras</i> ) . . . . .	Continental India—B. T.
— Vancouver ( <i>Columbia</i> ) . . . . .	Hudson's Bay Settlements
— Victoria . . . . .	Africa—B. P. on the ”
— Victoria ( <i>Cape Coast</i> ) . . . . .	Contidental India—B. T.
— Victoria, or Bancoot . . . . .	Africa—B. P. on the Gold Coast
— William ( <i>Calcutta</i> ) . . . . .	United States of America
— William ( <i>Cape Coast</i> ) . . . . .	Western Coast of Africa
— Yuma ( <i>California</i> ) . . . . .	Madagascar
Fortuna . . . . .	France
Foulpoint . . . . .	
Fouras ( <i>Charente Inf.</i> ) . . . . .	

PORTS.	COUNTRIES TO WHICH BELONGING.
Foz ( <i>Bouches du Rhone</i> ) .	France
Foz—St. Jono-da ( <i>Oporto</i> ) .	Portugal Proper
Foz ( <i>Bay of Biscay</i> ) .	Spain
Foyelnik. . . . .	Sweden
Frances—Port . . . . .	Cape of Good Hope
Francker . . . . .	Holland
Francoso. . . . .	Brazil
Frankfort on the Maine . . . . .	Hanseatic Towns
Frankfort on the Oder . . . . .	Prussia
Frankfort . . . . .	United States of America
Franeozo . . . . .	Brazils
Frauenburg . . . . .	Prussia
Fredericia ( <i>Jutland</i> ) . . . . .	Denmark
Fredericksborg ( <i>Zealand</i> ) . . . . .	" United States of America
Fredericksburg . . . . .	Norway
Frederickshall . . . . .	Russia—Northern Ports
Frederickshamn . . . . .	Frederikshavn ( <i>Denmark Proper</i> ) Denmark
Frederickshold . . . . .	"
Frederickstad . . . . .	Norway
Frederickstadt . . . . .	Foreign W. I. Islands—St. Croix
Frederickstadt ( <i>Slesvig</i> ) . . . . .	Denmark
Fredricksværk ( <i>Zealand</i> ) . . . . .	" Norway
Fredricksværn . . . . .	Denmark
Fredericksund ( <i>Zealand</i> ) . . . . .	West Australia
Freemantle . . . . .	United States of America
Freeport . . . . .	Sierra Leone
Freetown, or St. George . . . . .	United States of America
Frenchman's Bay . . . . .	France
Frêt, le ( <i>Finistere</i> ) . . . . .	Hanover
Freyburg ( <i>on the Elbe</i> ) . . . . .	South Seas—Friendly Islands
Friendly Islands . . . . .	Denmark
Friggermund . . . . .	France
Frioul-ou-Dieudonné . . . . .	Sweden
Froetkaye . . . . .	Madeira
Funchal . . . . .	Cape Verde Islands
Fuego—Island . . . . .	Spain
Fuenterabia ( <i>Bay of Biscay</i> ) . . . . .	Canary Islands
Fuerte Ventura—Island . . . . .	Sweden
Fuestavo. . . . .	Denmark
Funen, or Fyen—Island . . . . .	
Gaabense . . . . .	Denmark
Gabtstrom . . . . .	Sweden
Gaboon River . . . . .	Western Coast of Africa
Gachère, la ( <i>Vendée</i> ) . . . . .	France
Gaddviken . . . . .	Sweden
Gaeta ( <i>Naples</i> ) . . . . .	Italy—Naples and Sicily
Galatz ( <i>Moldavia</i> ) . . . . .	Wadachis and Moldavia
Galaxidi ( <i>Gulf of Lepanto</i> ) . . . . .	Greece

PORTS.	COUNTRIES TO WHICH BELONGING.
Galeria ( <i>Corsica</i> ) . . . . .	France
Galle—Point de . . . . .	Ceylon
Gallinos River . . . . .	Western Coast of Africa
Gallipoli ( <i>Naples</i> ) . . . . .	Italy—Naples and Sicily
Gallipoli ( <i>Europe</i> ) . . . . .	Turkish Dominions
Gallivede . . . . .	Western Coast of Africa
Gallmarsbergen . . . . .	Denmark
Galshom, or Galstrom . . . . .	Sweden
Galveston ( <i>Texas</i> ) . . . . .	United States of America
Gamla Carleby . . . . .	Russia—Northern Ports
Gambrusa . . . . .	Turkey
Gandia ( <i>Mediterranean</i> ) . . . . .	Spain
Ganjam . . . . .	Continental India—B. T.
Gapseal, or Hapseal . . . . .	Russia—Northern Ports
Gardiki . . . . .	Greece
Gardiner . . . . .	United States of America
Garding ( <i>Slesvig</i> ) . . . . .	Denmark
Garrucha . . . . .	Spain
Gasö . . . . .	Sweden
Gaspé—Ports of . . . . .	Canada
Gates Breakwater . . . . .	Nova Scotia
Gatico . . . . .	—
Gauensieck . . . . .	Hanover
Gaultois . . . . .	Newfoundland
Gaurion . . . . .	Greece
Gaza . . . . .	Syria and Palestine
Geelong, or Jeelong . . . . .	Victoria
Geertruidenburg . . . . .	Holland
Geeste, or Geesthaven . . . . .	Hanover
Geestendorff . . . . .	"
Geestermunde . . . . .	Oldenburgh
Genemuiden . . . . .	Holland
Gefie . . . . .	Sweden
Geileesberg . . . . .	"
Genoa . . . . .	Italy—Sardinian Territories
Georgetown . . . . .	Prince Edward Island
Georgetown . . . . .	British Guinea, viz., Demerara
Georgetown ( <i>Columbia</i> ) . . . . .	United States of America
Georgetown ( <i>South Carolina</i> ) . . . . .	"
George—Port . . . . .	Eastern Coast of Africa
Gerace ( <i>Naples</i> ) . . . . .	Italy—Naples and Sicily
Gergenti ( <i>Sicily</i> ) . . . . .	"
Gheish . . . . .	Russia—Black Sea
Ghelenchik, or Kutius . . . . .	Russia—Black Sea
Ghent, or Gand . . . . .	Belgium
Gheriah . . . . .	Continental India—B. T.
Gibara . . . . .	Foreign W. I. Islands—Cuba
Gibraltar . . . . .	Gibraltar
Gien ( <i>Var—Mediterranean</i> ) . . . . .	France
Gijon ( <i>Bay of Biscay</i> ) . . . . .	Spain

PORTS.	COUNTRIES TO WHICH BELONGING.
Gilleleie . . . . .	Denmark
Gilly Coffre . . . . .	West Coast of Africa
Gilolo—Island . . . . .	Islands of Indian Seas, viz., Gilolo
Gioja ( <i>Naples</i> ) . . . . .	Italy—Naples and Sicily
Giovanazzo ( <i>Naples</i> ) . . . . .	"
Girolata ( <i>Corsica</i> ) . . . . .	France
Giurgevi ( <i>Port of Bucharest</i> ) . . . . .	Wallachia and Moldavia
Glossa . . . . .	Greece
Gloubokaisa . . . . .	Russia—Black Sea
Gloucester . . . . .	United States of America
Glückstadt ( <i>on the Elbe</i> ) . . . . .	Denmark
Goa . . . . .	Continental India—Portuguese T.
Goatzacoalcos . . . . .	Mexico
Goave . . . . .	Hayti
Goisy, le ( <i>Charente Inf.</i> ) . . . . .	France
Goldemenliniesiel . . . . .	Oldenburg
Goletta ( <i>The Port of Tunis</i> ) . . . . .	Tunis
Golfe Juan ( <i>Var Mediterranean</i> ) . . . . .	France
Golfo Dolce ( <i>Atlantic</i> ) . . . . .	Central America
Golfo Dolce ( <i>Costa Rica—Pacific</i> ) . . . . .	"
Gombroon . . . . .	Persia
Gomera—Island . . . . .	Canary Islands
Gonaives . . . . .	Hayti
Gopaulpore . . . . .	British India
Gorcum . . . . .	Holland
Gorée—Island and Town . . . . .	French Possessions in Senegambia
Goro . . . . .	Italy—Austrian Territories
Gothland, or Gotthland—Island . . . . .	Sweden
Gottenburg ( <i>Göteborg</i> ) . . . . .	"
Gottorf ( <i>Slesvig</i> ) . . . . .	Denmark
Gouda, or Tergouw . . . . .	Holland
Goulée ( <i>Gironde</i> ) . . . . .	France
Goyo ( <i>in Gujarat</i> ) . . . . .	Continental India—B. T.
Gozo—Island . . . . .	Malta and Gozo
Grabusa—Island ( <i>Candia</i> ) . . . . .	Turkish Dominions
Gracias à Dios—Cape . . . . .	Central America
Gracioso—Island . . . . .	Azores
Graciosa—Island . . . . .	Canary Islands
Gragaard. . . . .	Denmark
Granatillo . . . . .	Naples
Grand Bassam . . . . .	Western Coast of Africa
Grand Bourg . . . . .	Foreign W. I. Isles—Mariegalante
Grand Camp ( <i>Calvados</i> ) . . . . .	France
Grand Key ( <i>Turk's Island</i> ) . . . . .	British W. I. Isles—Bahamas
Grand Mannan—Island . . . . .	New Brunswick
Grand Saline . . . . .	Hayti
Grandes Roches ( <i>Charente Inf.</i> ) . . . . .	France
Granholmsund . . . . .	Sweden
Granville ( <i>Manche</i> ) . . . . .	France
Gravelines ( <i>Nord</i> ) . . . . .	"

PORTS.	COUNTRIES TO WHICH BELONGING.
Gravenstein ( <i>Slesvig</i> ) . . . . .	Denmark
Gravosa ( <i>Dalmatia</i> ) . . . . .	Italy—Austrian Territories
Great Egg Harbour . . . . .	United States of America
Great River . . . . .	Honduras
Grebbestad . . . . .	Sweden
Green Island . . . . .	Canada
Green River . . . . .	"
Greenspond . . . . .	Newfoundland
Greetsyhl . . . . .	Hanover
Greifswalde . . . . .	Prussia
Grenaae ( <i>Jutland</i> ) . . . . .	Denmark
Grenada—Island . . . . .	British W. I. Isles—Grenada
Gresselhamn . . . . .	Sweden
Greytown ( <i>Juan de Nicaragua</i> ) . . . . .	Central America
Gribbestad . . . . .	Sweden
Grimstad . . . . .	Norway
Grohn . . . . .	Hanover
Groix, de—Ile ( <i>Morbihan</i> ) . . . . .	France
Gronholt . . . . .	Denmark
Groningen . . . . .	Holland
Grömitz ( <i>Holstein</i> ) . . . . .	Denmark
Grosse—Ile . . . . .	Canada
Grossensiel . . . . .	Oldenburg
Grube ( <i>Holstein</i> ) . . . . .	Denmark
Gruissan ( <i>Aude—Mediterranean</i> ) . . . . .	France
Grunendeich . . . . .	Hanover
Gua—Le ( <i>Charente Inf.</i> ) . . . . .	France
Guadalupe—Island . . . . .	Foreign W. I. Isles—Guadalupe
Gualequayahu . . . . .	Buenos Ayres
Gualtois . . . . .	Newfoundland
Guantanamo . . . . .	Cuba
Guardamar ( <i>Mediterranean</i> ) . . . . .	Spain
Guardia ( <i>Atlantic</i> ) . . . . .	"
Guasco, or Huasco . . . . .	Chili
Guatalco ( <i>Pacific</i> ) . . . . .	Mexico
Guatemala—See Istapa.	
Guayana la Vieja . . . . .	Venezuela
Guayame . . . . .	Porto Rico
Guayaquil . . . . .	Ecuador
Guaymas ( <i>Gulf of California</i> ) . . . . .	Mexico
Gudhjem . . . . .	Denmark
Gudness . . . . .	"
Guernsey—Island . . . . .	Channel Islands
Guctaria ( <i>Bay of Biscay</i> ) . . . . .	Spain
Guichen Bay . . . . .	South Australia
Guildo—Le ( <i>Côtes du Nord</i> ) . . . . .	France
Guilia Nuova . . . . .	Papal States
Guillate—La ( <i>Charente Inf.</i> ) . . . . .	France
Guiria . . . . .	Venezuela
Gujan ( <i>Gironde</i> ) . . . . .	France

PORTS.	COUNTRIES TO WHICH BELONGING.
Guldborg ( <i>Laaland Falster</i> ) . . . . .	Denmark . . . . .
Gull Island . . . . .	Western Coast of Africa . . . . .
Gumboda . . . . .	Sweden . . . . .
Gurleiborg . . . . .	" . . . . .
Gurlingsburg . . . . .	" . . . . .
Guschen Bay . . . . .	South Australia . . . . .
Gustermunde ( <i>near Bremen</i> ) . . . . .	Hanover . . . . .
Guyamo' . . . . .	Foreign W. I. Isles—Porto Rico . . . . .
Gysborough . . . . .	Nova Scotia . . . . .
Gythium, or Marathonisi . . . . .	Greece . . . . .
 Hacatalpan . . . . .	Mexico . . . . .
Hadersleben ( <i>Slesvig</i> ) . . . . .	Denmark . . . . .
Hadsund . . . . .	" . . . . .
Hæno, or Hano . . . . .	Sweden . . . . .
Hafslund . . . . .	Norway . . . . .
Haifa, or Caifa . . . . .	Syria and Palestine . . . . .
Halifax . . . . .	Nova Scotia . . . . .
Haliguen—Port ( <i>Morbihan</i> ) . . . . .	France . . . . .
Hals ( <i>Jutland</i> ) . . . . .	Denmark . . . . .
Hall . . . . .	Sweden . . . . .
Hallowell . . . . .	United States of America . . . . .
Halmstad . . . . .	Sweden . . . . .
Halte . . . . .	Hanover . . . . .
Hamburg . . . . .	Hanseatic Towns . . . . .
Hamilton . . . . .	British W. I. Isles—Bermudas . . . . .
Hammerfest . . . . .	Norway . . . . .
Hampton . . . . .	United States of America . . . . .
Hampton Roads . . . . .	" . . . . .
Hancock . . . . .	" . . . . .
Hano . . . . .	Sweden . . . . .
Haparanda . . . . .	" . . . . .
Hapseal, or Gapsal . . . . .	Russia—Northern Ports . . . . .
Harbour Grace . . . . .	Newfoundland . . . . .
Harburg . . . . .	Hanover . . . . .
Harderwyck . . . . .	Holland . . . . .
Hardwick . . . . .	United States of America . . . . .
Hardeur ( <i>Seine Inf.</i> ) . . . . .	France . . . . .
Harlingen . . . . .	Holland . . . . .
Harlingersiel . . . . .	Hanover . . . . .
Hasegras . . . . .	Belgium . . . . .
Haseldorf ( <i>Holstein</i> ) . . . . .	Denmark . . . . .
Haselune . . . . .	Hanover . . . . .
Hasle ( <i>Island of Bornholm</i> ) . . . . .	Denmark . . . . .
Hastings Harbour . . . . .	Continental India—B. T. . . . .
Haumstad . . . . .	Norway . . . . .
Havana ( <i>Habana</i> ) . . . . .	Foreign W. I. Islands—Cuba . . . . .
Haverhill . . . . .	United States of America . . . . .
Havre de Grace ( <i>Seine Inf.</i> ) . . . . .	France . . . . .
Heide, or Heyde ( <i>Holstein</i> ) . . . . .	Denmark . . . . .

PORTS.	COUNTRIES TO WHICH BELONGING.
Helsinghausen ( <i>ditto</i> ) . . . . .	Denmark
Heilamünde ( <i>ditto</i> ) . . . . .	British India
Hellevoed . . . . .	Holland
Helder . . . . .	Holland
Helginaes . . . . .	Sweden
Heligoland—Island . . . . .	Heligoland
Heile, Norway . . . . .	Norway
Hellebek . . . . .	Denmark
Helsingborg . . . . .	Sweden
Helsingfors . . . . .	Russia—Northern Ports
Helsingör, or Elsinore ( <i>Zealand</i> ) . . . . .	Denmark
Helvoetsluis, or Hellevoetsluis . . . . .	Holland
Hemson . . . . .	Sweden
Hendaye ( <i>Basses Pyrénées</i> ) . . . . .	France
Hennebon ( <i>Morbihan</i> ) . . . . .	"
Heracka, or Eracia . . . . .	Turkish Dominions
Herlekietgodens . . . . .	Hanover
Hermione, or Kastri ( <i>near Hydra</i> ) . . . . .	Greece
Hernösand . . . . .	Sweden
Herradura . . . . .	Chili
Hetlingen ( <i>Holstein</i> ) . . . . .	Denmark
Hetzand . . . . .	Holland
Hever ( <i>Slesvig</i> ) . . . . .	Denmark
Hewetzyhl . . . . .	Hanover
Heyst . . . . .	Belgium
Higueroote . . . . .	Venezuela
Hillsborough . . . . .	New Brunswick
Hindeloopen . . . . .	Holland
Hirkingen . . . . .	"
Hirtaholm . . . . .	Denmark
Hjarbeck ( <i>Denmark Proper</i> ) . . . . .	"
Hjerting ( <i>Jutland</i> ) . . . . .	"
Hjórring ( <i>ditto</i> ) . . . . .	Van Diemen's Land
Hobart Town . . . . .	Denmark
Hobroe ( <i>Jutland</i> ) . . . . .	Victoria
Hobson's Bay . . . . .	Denmark
Hochwacht ( <i>Holstein</i> ) . . . . .	Arabia
Hodeida . . . . .	Denmark
Hoenfelde . . . . .	Sweden
Hoganas . . . . .	Hudson's Bay Territories
Hogarth Sound . . . . .	Holland
Hogesand . . . . .	France
Hogue, La ( <i>Manche</i> ) . . . . .	Denmark
Hoier . . . . .	New Zealand
Hokianga . . . . .	Denmark
Holbek ( <i>Jutland</i> ) . . . . .	South Australia
Holdfast Bay ( <i>Gulf of St. Vincent</i> ) . . . . .	Norway
Holle . . . . .	"
Holmestrond . . . . .	"
Holmstadt . . . . .	"

PORTS.	COUNTRIES TO WHICH BELONGING.
Holmsund . . . . .	Sweden
Holnis ( <i>Slesvig</i> ) . . . . .	Denmark
Holguin . . . . .	Foreign W. I. Islands—Cuba
Holstebro ( <i>Jutland</i> ) . . . . .	Denmark
Holtenau . . . . .	"
Holwerd . . . . .	Holland
Honfleur ( <i>Calvados</i> ) . . . . .	France
Hong Kong—Iceland	Hong Kong
Honolulu ( <i>Island of Oahu</i> ) . . . . .	Sandwich Islands
Hookeisel . . . . .	Oldenburg
Hoorn . . . . .	Holland
Hornbek ( <i>Jutland</i> ) . . . . .	Denmark
Horneofors . . . . .	Sweden
Horsbull ( <i>Slesvig</i> ) . . . . .	Denmark
Horsens ( <i>Jutland</i> ) . . . . .	"
Hortaleza . . . . .	Brazil
Horten . . . . .	Norway
Horton . . . . .	Nova Scotia
Horvacht ( <i>Holstein</i> ) . . . . .	Denmark
Horummersiel . . . . .	Oldenburg
Houlle, La ( <i>Ille et Vilaine</i> ) . . . . .	France
Hourdel ( <i>Somme</i> ) . . . . .	"
Hoyer ( <i>Slesvig</i> ) . . . . .	Denmark
Huaco . . . . .	Peru
Huanchaco ( <i>Port of Truxillo</i> ) . . . . .	Peru
Huasco, or Guaseo . . . . .	Chili
Huatulco, or Guatulco ( <i>Pacific</i> ) . . . . .	Mexico
Hudickswall . . . . .	Sweden
Hué ( <i>Cochin China</i> ) . . . . .	Continental India—Camboja
Huelva ( <i>Atlantic</i> ) . . . . .	Spain
Huhahine—Iceland . . . . .	South Sea Islands, viz., Society
Hulterstad . . . . .	Sweden
Hultorp . . . . .	"
Humacao . . . . .	Porto Rico
Hune ( <i>Jutland</i> ) . . . . .	Denmark
Hunte . . . . .	Oldenburg
Husum ( <i>Slesvig</i> ) . . . . .	Denmark
Husom . . . . .	Sweden
Hydra ( <i>Island</i> ) . . . . .	Greece
Ialta, or Yalta . . . . .	Russia—Black Sea
Ibrael, or Brailow ( <i>Wallachia</i> ) . . . . .	Wallachia and Moldavia
Ibriji ( <i>Europe—Mediterranean</i> ) . . . . .	Turkish Dominions
Ichaboe—Iceland . . . . .	Western Coast of Africa
Ierne ( <i>Jutland</i> ) . . . . .	Denmark
Ilzeworden . . . . .	Hanover
Indian Tickle . . . . .	Labrador
Iniada ( <i>Europe—Black Sea</i> ) . . . . .	Turkish Dominions
Innhauzersiel . . . . .	Oldenburg
Intel ( <i>Morbihan</i> ) . . . . .	France

PORTS.	COUNTRIES TO WHICH BELONGING.
Intermediate Ports.	
Io, or Ios—Island ( <i>Nio</i> )	Peru
Ipata, or Ypata River	Greece
Iphá ( <i>near Sea Blas</i> )	Mexico
Ipwich	"
Iquique	United States of America
Iracis	Peru
Inigny ( <i>Calvados</i> )	Turkish Dominions
Iskenderoon, or Alexandretta,	France
Isla del Carmen ( <i>Gulf of Mexico</i> )	Syria and Palestine
Islay ( <i>Port of Arequipa</i> )	Mexico
Iale de Rhé	Peru
Ismail ( <i>Bessarabia</i> )	France
Ismid, or Isnikmid ( <i>Asia</i> )	Wallachia and Moldavia
Issau ( <i>Gironde</i> )	Turkish Dominions
Istapa, or Ystapa ( <i>Pacific</i> )	France
Itamos	Central America
Ithaca—Island	Greece
Ittendahl	Ionian Islands
Itzehoe ( <i>on the Elbe</i> )	Sweden
Ivory Town	Denmark
	Western Coast of Africa
Jacmel	Hayti
Jacobstadt	Russia—Northern Ports
Jaffa, or Joppa	Syria and Palestine
Jaffna	Ceylon
Jaffrabad ( <i>in Gujerat</i> )	Continental India—B. T.
Jagerspruis	Denmark
Jaguaripe	Brazil
Jahde—River	Oldenburg
Jamaica—Island	British W. I. Islands—Jamaica
James—Fort ( <i>River Gambia</i> )	Africa—B. P. on the Gambia
James—Fort ( <i>British Accra</i> )	" on the Gold Coast
James Town	St. Helena
Jannites	Greece
Jard ( <i>Vendée</i> )	France
Jarmen	Prussia
Jau ( <i>Gironde</i> )	France
Javea, or Xavea	Spain
Jebail	Syria and Palestine
Jeelong, or Geelong	Victoria
Jemgum	Hanover
Jeremie	Hayti
Jersey—Island	Channel Islands
Jessie	British Possession in South Africa
Jettendahl	Sweden
Jever	Oldenburg
Joggins	Nova Scotia
Jönköping	Sweden
Jooria ( <i>in Gujerat</i> )	Continental India—B. T.

PORTS.	COUNTRIES TO WHICH BELONGING.
Juan Fernandez—Island . . . . .	Chili
Juan—Golfe ( <i>Var</i> ) . . . . .	France
Juangriego— <i>Isle of Margarita</i> ) . . . . .	Venezuela
Judda . . . . .	Arabia
Juggut, or Jugguth ( <i>in Gujarat</i> ) . . . . .	Continental India—B. T.
Juhanshaab . . . . .	Greenland
Kaafiford . . . . .	Norway
Kaffa ( <i>S. E. Coast of the Crimea</i> ) . . . . .	Russia—Black Sea
Kaifa, or Caipha . . . . .	Syria and Palestine
Kaipara . . . . .	New Zealand
Kalaioiki . . . . .	Russia—Northern Ports
Kalamata, or Calamata . . . . .	Greece
Kalamo, or Kalamos . . . . .	"
Kalix or Calix . . . . .	Sweden
Kallehave . . . . .	Denmark
Kallundborg ( <i>Zealand</i> ) . . . . .	"
Kampen . . . . .	Holland
Kalovig (Jutland) . . . . .	Denmark
Kappeln, or Cappeln ( <i>Slesvig</i> ) . . . . .	"
Karagatszi, or Caritz . . . . .	Turkish Dominions
Karamoussal, or Karamussal ( <i>Gulf of Nicomedia—Asia</i> ) . . . . .	"
Karatrach Baif . . . . .	"
Karenohit . . . . .	Denmark
Karical, or Carical . . . . .	Continental India—French Poss.
Karloppaga, or Karlobago ( <i>Dalmatia</i> ) . . . . .	Italy—Austrian Territories
Karparwik . . . . .	Russia—Northern Ports
Karrebeck, or Karrsbecksminde . . . . .	Denmark
Karvassara . . . . .	Greece
Karysto . . . . .	"
Kasenohr . . . . .	Denmark
Katham . . . . .	Sweden
Kaske, or Kasco . . . . .	Russia—Northern Ports
Kastri, or Hermione ( <i>near Hydra</i> ) . . . . .	Greece
Kastrup . . . . .	Denmark
Katocchi, or Catochi . . . . .	Greece
Katacolo, or Katacolon ( <i>Maina</i> ) . . . . .	"
Katingpiel ( <i>Slesvig</i> ) . . . . .	Denmark
Katwyk, or Catwyk . . . . .	Holland
Kavallo ( <i>Europe</i> ) . . . . .	Turkish Dominions
Kayts . . . . .	Ceylon
Keitum . . . . .	Denmark
Kem ( <i>White Sea</i> ) . . . . .	Russia—Northern Ports
Kemer ( <i>Asia—Black Sea</i> ) . . . . .	Turkish Dominions
Kenkries . . . . .	Greece
Kennebunk . . . . .	United States of America
Keramute, or Chiramutti . . . . .	Turkish Dominions
Keresoun ( <i>Asia—Black Sea</i> ) . . . . .	"

PORTS.	COUNTRIES TO WHICH BELONGING.
Kerity ( <i>Finisterre</i> ) . . . . .	France
Kerkabelec ( <i>Loire Inf.</i> ) . . . . .	"
Kernevel ( <i>Morbihan</i> ) . . . . .	"
Kernie, le ( <i>Finisterre</i> ) . . . . .	"
Kertch ( <i>Crimea</i> ) . . . . .	Russia—Black Sea
Kesho, or Tonquin ( <i>in Tonquin</i> ) . . . . .	Continental India—Camboja, &c.
Key, or Cay, West ( <i>Florida</i> ) . . . . .	United States of America
Kexholm . . . . .	Russia—Northern Ports
Khania ( <i>Island of Candia</i> ) . . . . .	Turkish Dominions
Kherson, or Cherson . . . . .	Russia—Black Sea
Kiatos . . . . .	Greece
Kiel ( <i>Holstein</i> ) . . . . .	Denmark
Kieringoë . . . . .	Norway
Kilia ( <i>Bessarabia</i> ) . . . . .	Russia—Black Sea
Killandra, or Killendria . . . . .	Turkish Dominions
King George's Sound . . . . .	West Australia
Kingston . . . . .	British W. I. Islands, Jamaica
Kingstown . . . . .	British W. I. Islands—St. Vincent
Kioose Deressi . . . . .	Turkish Dominions
Kirchdorf . . . . .	Hanover
Kisamos ( <i>Island of Candia</i> ) . . . . .	Turkish Dominions
Kjerteminde ( <i>Funen</i> ) . . . . .	Denmark
Kjóge ( <i>Zealand</i> ) . . . . .	"
Klinlebjerg ( <i>Funen</i> ) . . . . .	"
Klundert . . . . .	Holland
Kniphausen . . . . .	Oldenburg and Kniphausen
Kohlbrandt . . . . .	Hanover
Kola . . . . .	Russia—Northern Ports
Kolding, or Colding ( <i>Jutland</i> ) . . . . .	Denmark
Kolmar, or Colmar ( <i>on the Elbe</i> ) . . . . .	"
Kolokythi . . . . .	Greece
Kongelf . . . . .	Sweden
Königsberg . . . . .	Prussia
Kongsbacks . . . . .	Sweden
Koog . . . . .	Holland
Kooria Mooria Isles ( <i>Muscat</i> ) . . . . .	Arabia
Kopmansholm . . . . .	Sweden
Koronis, or Coron . . . . .	Greece
Korshavn . . . . .	Norway
Korsör, or Corsoer ( <i>Zealand</i> ) . . . . .	Denmark
Korthion ( <i>Island of Andro</i> ) . . . . .	Greece
Ko-si-chang . . . . .	Continental India—Siam
Kosler . . . . .	Denmark
Kosloff, or Kaslov ( <i>Crimea</i> ) . . . . .	Russia—Black Sea
Kovala ( <i>Europe</i> ) . . . . .	Turkish Dominions
Kouch . . . . .	Russia—Northern Ports
Keulouri, or Salamis—Island . . . . .	Greece
Koumi, or Coumi ( <i>Negropont</i> ) . . . . .	"
Krabbsholm . . . . .	Denmark
geroe . . . . .	Norway

PORTS.	COUNTRIES TO WHICH BELONGING.
Kramfors . . . .	Sweden
Krampos . . . .	" Hanover
Kranz . . . .	" Denmark
Krautsande . . . .	"
Krempe ( <i>on the Elbe</i> ) . . . .	Denmark
Krik . . . .	"
Kringetty—Island . . . .	Eastern Coast of Africa
Kruerkrik . . . .	Denmark
Kutterkuhl . . . .	Russia N. P.
Kuinder . . . .	Holland
Kunda . . . .	Russia—Northern Ports
Kurrachee ( <i>Sinde</i> ) . . . .	Continental India—B. T.
Kuthna, or Ghenlenschik . . . .	Russia—Black Sea
Kylom . . . .	Sweden
Kyouk Phyoo ( <i>Aracan</i> ) . . . .	Continental India—B. T.
 Laba . . . .	Prussia
Laberbenoit ( <i>Finisterre</i> ) . . . .	France
Labéridut ( <i>Finistere</i> ) . . . .	"
Labordemon . . . .	"
Labuan ( <i>British Settlement</i> ) . . . .	Isles of the Indian Seas—Labuan
La Calle, or Al Kalah . . . .	Algeria
La Cirolat . . . .	France
La Flor ( <i>Pacific</i> ) . . . .	Central America
La Flotte . . . .	France
Lage Zwaluwe . . . .	Holland
Lagos . . . .	West Coast of Africa
Lagos . . . .	Turkish Dominions
Lagos . . . .	Portugal Proper
La Guayra ( <i>Port of Caracas</i> ) . . . .	Venezuela
Laguna ( <i>Island of Teneriffe</i> ) . . . .	Canary Islands
Laguna ( <i>Atlantic</i> ) . . . .	Mexico
Legunade los Terminos . . . .	"
La Hacha ( <i>Atlantic</i> ) . . . .	New Grenada
Lahaini Mauri . . . .	Sandwich Islands
La Have . . . .	Nova Scotia
La Hogue ( <i>Manche</i> ) . . . .	France
Laholm . . . .	Sweden
Lahou . . . .	Western Coast of Africa
L'Aiguillon ( <i>Vendée</i> ) . . . .	France
Lairdstown . . . .	West Coast of Africa
La Joliette ( <i>Auxiliary Port of Marseilles</i> ) . . . .	France
Leland—Island . . . .	Denmark
La Libertad ( <i>Salvador—Pacific</i> ) . . . .	Central America
Lamaline . . . .	Newfoundland
La Mar, or Cobija . . . .	Bolivia
Lambayeque, San José de . . . .	Peru
Lamina, or Zeitoun . . . .	Greece
Lampsaci ( <i>Dardanelles</i> ) . . . .	Turkish Dominions
Landerneau ( <i>Finisterre</i> ) . . . .	France

PORTS.	COUNTRIES TO WHICH BELONGING.
Landes Vieux ( <i>Gironde</i> )	France . . . .
Landecrona	Sweden . . . .
Langeland—Island	Denmark . . . .
Langelot	Sweden . . . .
Langoen—Island	Denmark . . . .
Langoer ( <i>Iceland</i> )	Iceland and Faroe Islands
Lannion ( <i>Côtes du Nord</i> )	France . . . .
L'Anse d'Ainault	Hayti . . . .
Lanse à Lean	Canada . . . .
Lavoc ( <i>Finisterre</i> )	France . . . .
Lanzarota—Island	Canary Islands
La Paz	Mexico . . . .
La Poile	Newfoundland
Larache, or El Araiche	Morocco . . . .
L'Arceau ( <i>Vendée</i> )	France . . . .
Laredo ( <i>Bay of Biscay</i> )	Spain . . . .
Larissa ( <i>Europe</i> )	Turkish Dominions . . . .
Larita ( <i>Mediterranean</i> )	France . . . .
Larmorbaden ( <i>Morbihan</i> )	" . . . .
Larnaca, ( <i>Island of Cyprus</i> )	Turkish Dominions
Laroche Bernard	France . . . .
La Serena, or Coquimbo	Chili . . . .
Larrelt	Hanover . . . .
Las Palmas	Canary Islands
Lasse, la ( <i>Charente Inf.</i> )	France . . . .
Lastres ( <i>Bay of Biscay</i> )	Spain . . . .
Latakia, or Ladikieh	Syria and Palestine . . . .
Latzata ( <i>Asia Minor</i> )	Turkish Dominions . . . .
Lavandon ( <i>Var—Mediterranean</i> )	France . . . .
Lavaud.	France . . . .
La Vela	Venezuela . . . .
Lauenborg	Denmark . . . .
Launceston	Van Diemen's Land
Launé—Port ( <i>Finisterre</i> )	France . . . .
La Union ( <i>Salvador—Pacific</i> )	Central America
Laurence Island	New South Wales
Lauron ( <i>Bouches du Rhone</i> )	France . . . .
Laurvig	Norway . . . .
Lauterbach	Prussia . . . .
Lauton ( <i>Gironde</i> )	France . . . .
Lauvèoc ( <i>Finisterre</i> )	" . . . .
Lauzières ( <i>Charente Inf.</i> )	" . . . .
Lavaud	" . . . .
Lay—Port ( <i>Morbihan</i> )	" . . . .
Leba	Prussia . . . .
Lebdah	Tripoli . . . .
Le Crotoy ( <i>Somme</i> )	France . . . .
Leeuwarden	Holland . . . .
Leer, or Lehr	Hanover . . . .
Leghorn ( <i>Livorno</i> )	Italy—Tuscany

PORTS.	COUNTRIES TO WHICH BELONGING.
Légué, le ( <i>Côtes du Nord</i> )	France
Leines	Norway
Lemessos ( <i>Island of Cyprus</i> )	Turkish Dominions
Lemkenhafen	Denmark
Lemmer, de	Holland
Lemnos—Island ( <i>Europe</i> )	Turkish Dominions
Lemvig ( <i>Jutland</i> )	Denmark
Leonidion ( <i>Gulf of Nauplia</i> )	Greece
Léoubes ( <i>Var—Mediterranean</i> )	France
Lepanto, or Nepakto	Greece
Le Pellerin ( <i>Loire Inf.</i> )	France
L'Epois ( <i>Vendée</i> )	"
Lepsina	Greece
Lerici	Italy—Sardinian Territories
Lésina ( <i>Dalmatia</i> )	"—Austrian Territories
Les Sables ( <i>Vendée</i> )	France
Leucate ( <i>Mediterranean</i> )	"
Leutraki ( <i>Gulf of Arta</i> )	Greece
Levangerin	Norway
Leyte—Island	Philippine Islands
Lézardrieux ( <i>Côtes du Nord</i> )	France
L'Herbaudiére ( <i>Vendée</i> )	"
Libanata	Greece
Libau	Russia—Northern Ports
Libd ( <i>Jutland</i> )	Denmark
Libourne ( <i>Gironde</i> )	France
Liberia	West Coast of Africa
Licata, or Alicata ( <i>Sicily</i> )	Italy—Naples and Sicily
Lidkioping	Sweden
Ligoudou ( <i>Finisterre</i> )	France
Lilheden	Denmark
Lillebonne ( <i>Seine Inf.</i> )	France
Lillesand	Norway
Lima ( <i>Inland Port</i> )	Peru
Liman ( <i>Charente Inf.</i> )	France
Limas	Central America
Limeni	Greece
Limni ( <i>Isle of Negropont</i> )	"
Limpias	Spain
Lincoln—Port	South Australia
Lindron, le ( <i>Charente Inf.</i> )	France
Linkoping	Sweden
Lintin Island	China
Lisbon ( <i>Lisboa</i> )	Portugal Proper
Lissa Island	Italy—Austrian Territories
Litharakia	Greece
Little Bay	Newfoundland
Little Egg Harbour	United States of America
Livadostra ( <i>Gulf of Lepanto</i> )	Greece
Liverpool	New Brunswick

	PORTS.	COUNTRIES TO WHICH BELONGING.
Liverpool . . . . .		Nova Scotia
Livingston . . . . .		Honduras
Liungby . . . . .		Sweden
Ljusne . . . . .		"
Llanes ( <i>Bay of Biscay</i> ) . . . . .		Spain
Llija . . . . .		Turkish Dominions
Lo . . . . .		Sweden
Loando . . . . .		Portuguese Africa
Loano . . . . .		Italy—Sardinian Territories
Loanger . . . . .		Sweden
Loc Malo ( <i>Morbihan</i> ) . . . . .		France
Lockno . . . . .		Sweden
Locmariaquer ( <i>Morbihan</i> ) . . . . .		France
Loderup . . . . .		Sweden
Loessöe ( <i>Island in the Cattegat</i> ) . . . . .		Denmark
Loge Gullam . . . . .		Spain
Lögstör ( <i>Denmark Proper</i> ) . . . . .		Denmark
Loheis ( <i>Yemen</i> ) . . . . .		Arabia
Loix ( <i>Charente Inf.</i> ) . . . . .		France
Lokken . . . . .		Denmark
Lomas . . . . .		Sweden
Lombok Island . . . . .		Islands of Indian Seas, viz., Lombok
Lonborg ( <i>Jutland</i> ) . . . . .		Denmark
Londonderry . . . . .		Nova Scotia
Long Island . . . . .		United States of America
LongoneP orto ( <i>Island of Elba</i> ) . . . . .		Italy—Duchy of Tuscany
Longsound . . . . .		Norway
Lonne ( <i>Jutland</i> ) . . . . .		Denmark
Lonstrup . . . . .		"
L'Orient ( <i>Morbihan</i> ) . . . . .		France
Lormont ( <i>Gironde</i> ) . . . . .		"
Lossin Grande and Piccolo . . . . .		Italy—Austrian Territories
Lovisa . . . . .		Russia—Northern Ports
Louga, or Lougia . . . . .		Turkish Dominions
Louippe, La ( <i>Vendée</i> ) . . . . .		France
Louis Port ( <i>Morbihan</i> ) . . . . .		"
Loutraki . . . . .		Greece
Louvain . . . . .		Belgium
Luarca ( <i>Bay of Biscay</i> ) . . . . .		Spain
Lubbers . . . . .		Hanover
Lübeck . . . . .		Hanseatic Towns
Lubeck . . . . .		United States of America
Luc ( <i>Calvados</i> ) . . . . .		France
Lucca . . . . .		Italy—Lucca
Luçon ( <i>Vendée</i> ) . . . . .		France
Ludschuk Kaleh . . . . .		Russia—Black Sea
Lühe . . . . .		Hanover
Luisina, or Eleusis . . . . .		Greece
Lulea . . . . .		Sweden
Lunenburgh . . . . .		Nova Scotia

PORTS.	COUNTRIES TO WHICH BELONGING.
Luri ( <i>Corsica</i> ) . . .	France
Luterine ( <i>Sicily</i> ) . . .	Italy—Naples and Sicily
Lütjenburg ( <i>Holstein</i> ) . . .	Denmark
Luzac ( <i>Charente Inf.</i> ) . . .	France
Luzon, or Luçonia Island . . .	Philippine Islands
Lyngeen . . .	Denmark
Lynscoe . . .	Norway
Lysekehl . . .	Sweden
Lyttleton . . .	New Zealand
Maasholm . . .	Denmark
Maasluys . . .	Holland
Maasyorcotta . . .	British Territories in India
Macao ( <i>Portuguese Settlement</i> ) . . .	China
Macarsca ( <i>Dalmatia</i> ) . . .	Italy—Austrian Territories
Macassar . . .	Islands of Indian Seas, viz., Celebes
Macau ( <i>Gironde</i> ) . . .	France
Maceio . . .	Brazil
Machias . . .	United States of America
Macinaggio ( <i>Corsica</i> ) . . .	France
Macri ( <i>Ania</i> ) . . .	Turkish Dominions
Marcinoros . . .	Greece
Madagascar—Island . . .	Madagascar
Madeira—Island . . .	Madeira
Madras, or Fort St. George . . .	Continental India—B. T.
Magaguadavic . . .	New Brunswick
Magazeno ( <i>Naples</i> ) . . .	Italy—Naples and Sicily
Magleham . . .	Sweden
Mahadiyah, or Afrikeah . . .	Tunis
Mahé . . .	Continental India—French Poss.
Mahi ( <i>Seychelle Islands</i> ) . . .	Mauritius
Mahim . . .	Continental India—B. T.
Mahon—Port ( <i>Island of Minorca</i> ) . . .	Spain
Mailleraye, La ( <i>Si ne Inf.</i> ) . . .	France
Maina, or Mani . . .	Greece
Maitland . . .	Nova Scotia
Makkum . . .	Holland
Malabar Coast . . .	British India
Malacca . . .	Continental India—B. T.
Malaga ( <i>Mediterranean</i> ) . . .	Spain
Malagos—Island . . .	Western Coast of Africa
Malamocco—Island ( <i>B. of Venice</i> ) . . .	Italy—Austrian Territories
Mal Bay . . .	Canada
Maldonado . . .	Oriental Republic of Uruguay
Malwan . . .	Continental India—B. T.
Malines, or Mechlin . . .	Belgium
Malmö . . .	Sweden
Malo, St. ( <i>Ille et Vilaine</i> ) . . .	France
Malpique . . .	Prince Edward Island
Malta—Island . . .	Malta

PORTS.	COUNTRIES TO WHICH BELONGING.
Manado, or Menado . . . . .	Isles of the Indian Seas—Celebes
Manar . . . . .	Ceylon
Manchester . . . . .	Nova Scotia
Mandahl . . . . .	Norway
Mandavee ( <i>in Cutch</i> ) . . . . .	Continental India—B. T.
Manfredonia ( <i>Naples</i> ) . . . . .	Italy—Naples and Sicily
Mangalore, or Coreal Bunder . . . . .	Continental India—B. T.
Manilla ( <i>Isle of Luzon</i> ) . . . . .	Philippine Islands
Manoro . . . . .	Madagascar
Manso . . . . .	Chili
Manzanilla ( <i>Pacific</i> ) . . . . .	Mexico
Manzanillo . . . . .	Foreign W. I. Islands—Cuba
Maouna—Island . . . . .	South Sea Islands, viz., Navigator's
Mapoota—River . . . . .	Eastern Coast of Africa
Maracaibo . . . . .	Venezuela
Maranham, or Maranhao . . . . .	Brazil
Marans ( <i>Charente Inf.</i> ) . . . . .	France
Maratho Campo ( <i>Island of Samos</i> )	Turkish Dominions
Marathon . . . . .	Greece
Marathonisi ( <i>Maina</i> ) . . . . .	Spain
Marbella ( <i>Mediterranean</i> ) . . . . .	United States of America
Marblehead . . . . .	France
Maréchale, La ( <i>Gironde</i> ) . . . . .	"
Marennes ( <i>Charente Inf.</i> ) . . . . .	Venezuela
Margarita—Island . . . . .	France
Margoit ( <i>Charente Inf.</i> ) . . . . .	"
Marguerita . . . . .	Nova Scotia
Mariager ( <i>Jutland</i> ) . . . . .	Denmark
Mariboe ( <i>Laaland</i> ) . . . . .	F. W. I. Islands—Mariegalante
Mariegalante—Island . . . . .	Oldenburg
Mariensiel . . . . .	Spain
Marin ( <i>Atlantic</i> ) . . . . .	Syria and Palestine
Marina ( <i>Tripoli</i> ) . . . . .	Russia—Black Sea
Marioupol, or Marianopoli . . . . .	Brazil
Maroin . . . . .	South Sea Islands, viz., Marquesas
Marquesas—Ilands ( <i>French</i> ) . . . . .	Dutch Guiana
Marrowyne . . . . .	Italy—Naples and Sicily
Marsala ( <i>Sicily</i> ) . . . . .	France
Marseilles ( <i>Mediterranean</i> ) . . . . .	Denmark
Marstall ( <i>Slesvig</i> ) . . . . .	Sweden
Marstrand . . . . .	France
Martigues ( <i>Mediterranean</i> ) . . . . .	Portugal Proper
Martinho . . . . .	F. W. I. Islands—Martinique
Martinique—Ilands . . . . .	African Ports on the Red Sea
Masuah, or Massouah ( <i>Abyssinia</i> )	Continental India—B. T.
Masulipatam . . . . .	Spain
Mata ( <i>Mediterranean</i> ) . . . . .	Western Coast of Africa
Matacong . . . . .	Mexico
Matamoros ( <i>Gulf of Mexico</i> ) . . . . .	Canada
Matane . . . . .	

PORTS.	COUNTRIES TO WHICH BELONGING.
Matanzas . . . . .	Foreign W. I. Islands—Cuba
Mataro ( <i>Mediterranean</i> ) . . . . .	Spain
Matchian—Iland . . . . .	Islands of Indian Seas—Matchian
Matchin ( <i>Europe—Black Sea</i> ) . . . . .	Turkish Dominions
Matagorda ( <i>Texas</i> ) . . . . .	United States of America
Matina ( <i>Atlantic</i> ) . . . . .	Central America
Maturin . . . . .	Venezuela
Maubert ( <i>Charente Inf.</i> ) . . . . .	France
Maulmain, or Moulmein . . . . .	Continental India—B. T.
Mayaguez . . . . .	Foreign W. I. Islands—Porto Rico
Mayo—Iland . . . . .	Cape Verde Islands
Mayotto—Iland . . . . .	Eastern Coast of Africa
Mazagan . . . . .	Morocco
Mazatlan ( <i>Pacific</i> ) . . . . .	Mexico
Mazzamemi . . . . .	Naples and Sicily
Mazzara ( <i>Sicily</i> ) . . . . .	Italy—Naples and Sicily
Méans ( <i>Loire Inf.</i> ) . . . . .	France
Méchers ( <i>Charente Inf.</i> ) . . . . .	"
Mechlin, or Malines . . . . .	Belgium
Medea, or Mehediah . . . . .	Algeria
Medemblik . . . . .	Holland
Medfjord . . . . .	Norway
Medford . . . . .	United States of America
Megara . . . . .	Greece
Mehediah, or Medea . . . . .	Algeria
Melbourne . . . . .	Victoria
Melillah ( <i>Spanish Settlement</i> ) . . . . .	Morocco
Meldorf ( <i>Holstein</i> ) . . . . .	Denmark
Meliapour, or St. Thomé . . . . .	Continental India—Portuguese
Mellacoree—River . . . . .	Western Coast of Africa
Mellissini . . . . .	Greece
Melon et Châtain ( <i>Charente Inf.</i> ) . . . . .	France
Mem . . . . .	Sweden
Memel . . . . .	Prussia
Menidi . . . . .	Greece
Mercury Island . . . . .	Western Coast of Africa
Mériac ( <i>Corsica</i> ) . . . . .	France
Mérignac ( <i>Charente Inf.</i> ) . . . . .	"
Mergui ( <i>Tenasserim</i> ) . . . . .	Continental India—B. T.
Mersyn ( <i>Asia Minor</i> ) . . . . .	Turkish Dominions
Mertola . . . . .	Portugal
Meschers ( <i>Charente Inf.</i> ) . . . . .	France
Mequer ( <i>Loire Inf.</i> ) . . . . .	"
Messina ( <i>Sicily</i> ) . . . . .	Italy—Naples and Sicily
Mesunde, or Musunde . . . . .	Denmark
Methene ( <i>Gulf of Egina</i> ) . . . . .	Greece
Methone, or Modon . . . . .	"
Metis, or Mitis—River . . . . .	Canada
Metway—Port . . . . .	Nova Scotia
Mexillones . . . . .	Peru

PORTS.	COUNTRIES TO WHICH BELONGING.
Mhows ( <i>Gujarat</i> ) . . . . .	Continental India—B. T.
Middelfart ( <i>Funen</i> ) . . . . .	Denmark
Middleburg . . . . .	Holland
Middleharnis . . . . .	"
Middletown . . . . .	United States of America
Milazzo, or Melazzo ( <i>Sicily</i> ) . . . . .	Italy—Naples and Sicily
Milo, or Milos—Island . . . . .	Greece
Minatitlan . . . . .	Mexico
Mindafiao—Island . . . . .	Philippine Islands
Mindoro—Island . . . . .	
Minimes, les ( <i>Charente Inf.</i> ) . . . . .	France "
Mirimichi . . . . .	New Brunswick
Misulongi, or Messolonghi . . . . .	Greece
Mitegoane . . . . .	Hayti
Mitis, or Metis—River . . . . .	Canada
Mobesia . . . . .	Turkish Dominions
Mobile . . . . .	United States of America
Mocambo ( <i>Atlantic</i> ) . . . . .	Mexico
Mooha ( <i>Yemen</i> ) . . . . .	Arabia
Modon, or Methone . . . . .	Greece
Moen—Island . . . . .	Denmark
Mogadore . . . . .	Morocco
Moines, Aux—Ile ( <i>Morbihan</i> ) . . . . .	France
Molain . . . . .	Western Coast of Africa
Molde . . . . .	Norway
Molfetta ( <i>Naples</i> ) . . . . .	Italy—Naples and Sicily
Mollendo ( <i>Port of Arequipa</i> ) . . . . .	Peru
Mollerup ( <i>Jutland</i> ) . . . . .	Denmark
Molo ( <i>Channel of Talantii</i> ) . . . . .	Greece
Monaco . . . . .	Italy—Sardinian Territories
Monasteer . . . . .	Tunis
Monembasia ( <i>Maina</i> ) . . . . .	Greece
Monganui . . . . .	New Zealand
Monk's Island . . . . .	Venezuela
Monnards, les ( <i>Charente Inf.</i> ) . . . . .	France
Monnikedam . . . . .	Holland
Monopoli ( <i>Naples</i> ) . . . . .	Italy—Naples and Sicily
Monrovia ( <i>Republic of Liberia</i> ) . . . . .	Western Coast of Africa
Monsoor Cottah . . . . .	Madras Presidency, British India
Montego Bay . . . . .	British W. I. Islands—Jamaica
Monterey ( <i>Sea of California</i> ) . . . . .	United States of America
Monte Video . . . . .	Oriental Republic of the Uruguay
Montijo ( <i>Pacific</i> ) . . . . .	New Grenada
Montreal . . . . .	Canada
Montserrat—Island . . . . .	British W. I. Islands—Montserrat
Moondra ( <i>Cutch</i> ) . . . . .	Continental India and Native States
Moose Factory ( <i>James's Bay</i> ) . . . . .	Hudson's Bay Settlements
Morant Bay . . . . .	British W. I. Islands—Jamaica
Moraria ( <i>Mediterranean</i> ) . . . . .	Spain
Moreton Bay . . . . .	New South Wales

PORTS.	COUNTRIES TO WHICH BELONGING.
Morgat ( <i>Finisterre</i> ) . . . . .	France
Morieq ( <i>Vendée</i> ) . . . . .	"
Morlaix ( <i>Finisterre</i> ) . . . . .	"
Mornac ( <i>Charente Inf.</i> ) . . . . .	"
Mortagne ( <i>ditto</i> ) . . . . .	"
Mosco, or Moscoe . . . . .	Turkish Dominions
Moss . . . . .	Norway
Mossamedes . . . . .	West Coast of Africa
Mossel Bay . . . . .	Cape of Good Hope
Mosquito Coast . . . . .	Central America
Mostaghanim, or Mostaganem . . . . .	Algeria
Mostala . . . . .	Sweden
Mothoni, or Motho-koroni . . . . .	Greece
Motir—Island . . . . .	Islands of Indian Seas, viz., Motir
Motril ( <i>Mediterranean</i> ) . . . . .	Spain
Moulinate, le ( <i>Charante Inf.</i> ) . . . . .	France
Moulmein ( <i>Tenasserim</i> ) . . . . .	Continental India—B. T.
Möusteras . . . . .	Sweden
Mowee . . . . .	South Sea Islands, viz., Sandwich
Mozambique ( <i>Portuguese</i> ) . . . . .	Eastern Coast of Africa
Muhlenborg . . . . .	Denmark
Mujia ( <i>Atlantic</i> ) . . . . .	Spain
Mundaca . . . . .	"
Muntendam . . . . .	Holland
Munychia ( <i>Harbour of Athens</i> ) . . . . .	Greece
Murmagon . . . . .	Continental India—Portuguese P.
Muros ( <i>Atlantic</i> ) . . . . .	Spain
Murto . . . . .	Ionian Islands
Murviedro ( <i>Mediterranean</i> ) . . . . .	Spain
Muscat . . . . .	Arabia
Musconisi—Island ( <i>Asia Minor</i> ) . . . . .	Turkish Dominions
Musquash . . . . .	St. John's, New Brunswick
Mustagamen . . . . .	Algeria
Mutlah . . . . .	British India
Muusholm . . . . .	Denmark
Myconi, or Myconos—Island . . . . .	Greece
Mysol—Island . . . . .	Islands of India Seas, viz., Mysol
Mytikas . . . . .	Greece
Mytilene—Island ( <i>Asia</i> ) . . . . .	Turkish Dominions
Nagore . . . . .	Continental India—B. T.
Naquabo . . . . .	Porto Rico
Nakskov, or Naxkow ( <i>Laaland</i> ) . . . . .	Denmark
Namsos, or Nasam . . . . .	Norway
Nangasaki ( <i>Island of Ximo</i> ) . . . . .	Japanese Islands
Nanning . . . . .	Continental India—B. T.
Nansem Bay . . . . .	Norway
Nantes ( <i>Loire Inf.</i> ) . . . . .	France
Nantucket . . . . .	United States of America
Naousa ( <i>Island of Paros</i> ) . . . . .	Greece

PORTS.	COUNTRIES TO WHICH BELONGING.
Naples (Napoli) . . . . .	Italy—Naples and Sicily
Napoli di Malbasia . . . . .	Greece
Napoli di Romania ( <i>Argos</i> ) . . . . .	"
Naquabo . . . . .	Porto Rico
Narstoe . . . . .	Norway
Narva . . . . .	Russia—Northern Ports
Nassau ( <i>New Providence</i> ) . . . . .	British W. I. Islands—Bahamas
Natal, or Rio Grande do Norte . . . . .	Brazil
Natal—Port . . . . .	Cape of Good Hope
Natchez . . . . .	United States of America
Navalo—Port ( <i>Morbihan</i> ) . . . . .	France
Navarino, or Pylos . . . . .	Greece
Navidad—Puerto de la ( <i>Pacific</i> ) . . . . .	Mexico
Navigator's Islands . . . . .	South Sea Islands, viz., Navigator's
Navy Bay . . . . .	New Granada
Naupactos . . . . .	Greece
Nauplia, or Napoli di Romania . . . . .	"
Naussa ( <i>Island of Paros</i> ) . . . . .	"
Naxia, or Naxos—Island . . . . .	"
Nedkalix . . . . .	Sweden
Neesund . . . . .	Denmark
Negapatam . . . . .	Continental India—B. T.
Negombo . . . . .	Ceylon
Negropont, or Egripo—Island . . . . .	Greece
Negros—Island . . . . .	Philippine Islands
Nelson . . . . .	New Zealand
Nenhafen . . . . .	Denmark
Neochori ( <i>Misulongi</i> ) . . . . .	Greece
Nesion . . . . .	"
Neatved ( <i>Denmark Proper</i> ) . . . . .	Denmark
Neszmersyhl . . . . .	Hanover
Nettuno . . . . .	Italy—Papal Territories
Nevis—Island . . . . .	British W. I. Islands—Nevis
Neuens-chleuse . . . . .	Hanover
Neufeld . . . . .	"
Neufeldt ( <i>Holstein</i> ) . . . . .	Denmark
Neuhafen . . . . .	"
Neuarlingersyhl . . . . .	Hanover
Neuhau (on the <i>Elbe</i> ) . . . . .	"
Neumuhlen ( <i>ditto</i> ) . . . . .	Denmark
Neuschanz . . . . .	Holland
Neustadt ( <i>Holstein</i> ) . . . . .	Denmark
Neustadt Godens . . . . .	Hanover
New Amsterdam . . . . .	British Guiana, viz., Berbice
New Archangel ( <i>Island of Sitka</i> ) . . . . .	Russia Settlements in America
Newark . . . . .	United States of America
New Bedford . . . . .	"
New Britain . . . . .	Isles of the Indian S.—New Britain
Newburn . . . . .	United States of America
Newburyport . . . . .	" "

PORTS.	COUNTRIES TO WHICH BELONGING.
New Caledonia . . .	South Sea Isles—New Caledonia
New Carlisle . . .	Canada
Newcastle . . .	New South Wales
Newcastle . . .	United States of America
New Edinburgh .	Nova Scotia
New Guinea—Island .	Isles of Indian Seas—New Guinea
Newhaven . . .	United States of America
New Hebrides . . .	South Sea Islands—New Hebrides
New Ireland . . .	New Ireland
New Jersey . . .	United States
New London . . .	United States of America
New London . . .	Prince Edward's Island
New Orleans . . .	"
New Plymouth . . .	New Zealand
Newport ( <i>Rhode Island</i> ) .	United States of America
New Providence—Island .	British W. I. Islands—Bahamas
New Richmond . . .	Canada
Newtee . . .	Continental India—B. T.
New York . . .	United States of America
Newysenhafen .	Denmark
Nexö ( <i>Island of Bornholm</i> ) .	"
Nibe ( <i>Jutland</i> ) .	"
Nicaragua—St. Juan de .	Central America
Nicaria—Island ( <i>Asia</i> ) .	Turkish Dominions
Nice . . .	Italy—Sardinian Territories
Nichet—Port ( <i>Loire Inf.</i> ) .	France
Nicholson—Port . . .	New Zealand
Nickerie ( <i>Surinam</i> ) .	Dutch Guiana
Nicobar Islands . . .	Islands of the Indian Seas
Nikolaev, or Nicholaeff ( <i>Gov. Kherson</i> ) .	Russia—Black Sea
Nicomedia ( <i>Sea of Marmara</i> ) .	Turkish Dominions
Nicoya—Gulf of ( <i>Costa Rica</i> ) .	Central America
Nieul ( <i>Charente Inf.</i> ) .	France
Nieuport . . .	Belgium
Nieuwe Diep . . .	Holland
Nieuwe Schans . . .	"
Nina . . .	Denmark
Ningo, Great and Little .	Western Coast of Africa
Ningpo . . .	China
Nio, or Nios Island . . .	Greece
Niphon—Island . . .	Japanese Islands
Nivaa Vaz . . .	Denmark
Nobleboro . . .	United States of America
Noerminde . . .	Denmark
Noirmoutiers—Isle ( <i>Vendée</i> ) .	France
Noordwyk . . .	Holland
Nordborg ( <i>I. of Alsøn—Slesvig</i> ) .	Denmark
Nordbye ( <i>Island of Samsøe</i> ) .	"
Norden . . .	Hanover

PORTS.	COUNTRIES TO WHICH BELONGING.
Norderschleuse . . . . .	Denmark
Norderney—Island . . . . .	Hanover
Normaling . . . . .	Sweden
Nordtsand—Island ( <i>Slewig</i> ) . . . . .	Denmark
Nordvig ( <i>Jutland</i> ) . . . . .	"
Norfolk . . . . .	United States of America
Norköping . . . . .	Sweden
Nortaltege . . . . .	"
Norminde . . . . .	Denmark
Nosund . . . . .	"
Nouvelle, La— <i>Mediterranean</i> ) . . . . .	France
Nouza ( <i>Corsica</i> ) . . . . .	"
Noyal (Morbihan) . . . . .	"
Nuevitas . . . . .	Foreign W. I. Islands—Cuba
Nulda . . . . .	Holland
Nunarsoit . . . . .	Greenland
Nufies—River . . . . .	Western Coast of Africa
Nyborg ( <i>Funen</i> ) . . . . .	Denmark
Ny Carleby, or New Carleby . . . . .	Russia—Northern Ports
Nye Hellestund . . . . .	Norway
Nyham . . . . .	Sweden
Nykjöbing in Zealand . . . . .	Denmark
Nykjöbing in Falster . . . . .	"
Nykjöbing in Morso . . . . .	"
Nyköping . . . . .	Sweden
Nyland . . . . .	"
Nymindegab ( <i>Jutland</i> ) . . . . .	Denmark
Nypaur . . . . .	British India
Nystadt . . . . .	Russia—Northern Ports
Nysted ( <i>Laaland</i> ) . . . . .	Denmark
Oahu, or Woahooe . . . . .	South Sea Islands, viz., Sandwich
Oberndorf . . . . .	Hanover
Ochlandsvogen . . . . .	Norway
Ochtum . . . . .	Oldenburg
Ocracoke . . . . .	United States of America
Odenlik ( <i>Asia Minor</i> ) . . . . .	Turkish Dominions
Odense ( <i>Fynen</i> ) . . . . .	Denmark
Odessa ( <i>Gov. Kherson</i> ) . . . . .	Russia—Black Sea
Odoniton . . . . .	Turkey
Ofoten . . . . .	Norway
Orth or Öhrt ( <i>Fehmarn</i> ) . . . . .	Denmark
Oldenburg . . . . .	Oldenburg
Oldenholm . . . . .	Russia—Northern Ports
Oldersum . . . . .	Hanover
Old Harbour . . . . .	British W. I. Islands—Jamaica
Old Town or Edgar Town . . . . .	United States of America
Oleron or Oloron—Isle . . . . .	France
Olhao . . . . .	Portugal
Olivier, Port ( <i>Mytilene</i> ) . . . . .	Turkish Dominions.

PORTS.	COUNTRIES TO WHICH BELONGING.
Oloffss	Sweden
Olofssen	"
Olossfors	"
Omoa ( <i>Honduras Atlantic</i> )	Central America
Omonville ( <i>Manche</i> )	France
Onega	Russia—Northern Ports
Ong-ro	Continental India—Camboja, &c.
Onore	" British Territories
Operniwick ( <i>Danish Settlement</i> )	Greenland and Davis's Straits
Oporto	Portugal Proper
Oran, or Wahren	Algeria
Oraskjoldvik	Sweden
Orbin	Turkey
Orbye, or Orebye ( <i>Jutland</i> )	Denmark
Ordou ( <i>Asia—Black Sea</i> )	Turkish Dominions
Oregon, or Columbia River)	Hudson's Bay Settlements
Oregrund	Sweden
Orei ( <i>Isle of Negropont</i> )	Greece
Orfano	Turkish Dominions
Orinoco—River	Venezuela
Orivol ( <i>Charente Inf.</i> )	France
Ormuz—Island	Persia
Ornskjoldsvik	Sweden
Orope, or Ropo	Greece
Orotava ( <i>Island of Teneriffe</i> )	Canary Islands
Ortona-á-mare ( <i>Naples</i> )	Italy—Naples and Sicily
Orphano ( <i>Europe</i> )	Turkish Dominions
Ors ( <i>Charente Inf.</i> )	France
Oskarshamn	Sweden
Ossenseken	Norway
Ost.	Hans Towns
Osten ( <i>on the Elbe</i> )	Hanover
Ostend	Belgium
Osterholz	Hanover
Ostermor	Denmark
Osteröe—Island	Iceland and Faroe Islands
Öster Risoer, or East Ries	Norway
Otago	New Zealand
Otaheite, or Tahiti—Island	South Seas—Society Islands
Otranto ( <i>Naples</i> )	Italy—Naples and Sicily
Ottendorff ( <i>on the Elbe</i> )	Hanover
Ottensen ( <i>Holstein</i> )	Denmark
Ovidiopol	Russia—Black Sea
Ouistreham ( <i>Calvados</i> )	France
Owhyhee	South Sea Islands, viz., Sandwich
Oxford	United States of America
Oyolava, or Upolu	South Sea Islands, viz., Navigator's
Pabos ( <i>Gaspé</i> )	Canada
Pacasmayo	Peru

PORTS.	COUNTRIES TO WHICH BELONGING.
Padang . . . . .	Islands of Indian Seas—Sumatra
Padulella ( <i>Corsica</i> ) . . . . .	France
Pagensand ( <i>Elbe</i> ) . . . . .	Denmark
Pahlhude . . . . .	"
Paimboeuf ( <i>Loire Inf.</i> ) . . . . .	France
Paimpol ( <i>Côtes du Nord</i> ) . . . . .	"
Painpoul ( <i>Finisterre</i> ) . . . . .	"
Palais ( <i>Belle Isle</i> ) . . . . .	Spain
Palamos ( <i>Mediterranean</i> ) . . . . .	Philippine Islands
Palawan—Island . . . . .	Islands of Indian Seas—Sumatra
Palembang . . . . .	Greece
Paloechalia . . . . .	Italy—Naples and Sicily
Palermo ( <i>Sicily</i> ) . . . . .	Spain
Palma ( <i>Island of Majorca</i> ) . . . . .	Canary Islands
Palma—Island . . . . .	Italy—Naples and Sicily
Palma ( <i>Sicily</i> ) . . . . .	Canary Islands
Palmas, las ( <i>I. of Grand Canary</i> ) . . . . .	Western Coast of Africa
Palmas—Cape . . . . .	Denmark
Palegaard . . . . .	France
Paluden ( <i>Finisterre</i> ) . . . . .	Venezuela
Pampata ( <i>Island of Margarita</i> ) . . . . .	New Grenada
Panama ( <i>Pacific</i> ) . . . . .	Philippine Islands
Panay—Island . . . . .	Asia
Pandama ( <i>Sea of Marmora</i> ) . . . . .	Continental India—Camboja, &c.
Pandaram ( <i>Cochin China</i> ) . . . . .	Chili
Pan de Azucar . . . . .	Turkish Dominions
Pandermo . . . . .	Continental India—B. T.
Paniany . . . . .	Greece
Panorme ( <i>Island of Tino</i> ) . . . . .	Turkish Dominions
Panormo ( <i>Sea of Marmora</i> ) . . . . .	"
Panormo ( <i>Albania</i> ) . . . . .	Ceylon
Pantura . . . . .	Mexico
Panuco ( <i>Gulf of Mexico</i> ) . . . . .	Central America
Papagayo—Gulf of ( <i>Nicaragua</i> ) . . . . .	South Sea Islands, viz., Society
Papeete ( <i>Tahiti</i> ) . . . . .	Hanover
Papenburg . . . . .	Isles of Indian Seas,—New Guinea
Papua . . . . .	Chili
Papudo . . . . .	Bolivia
Paquica . . . . .	Brazil
Para . . . . .	"
Paraiba . . . . .	Paraguay
Paraguay . . . . .	Dutch Guiana
Paramaribo ( <i>Surinam</i> ) . . . . .	Buenos Ayres
Parana . . . . .	Brazil
Paranagua . . . . .	Italy—Austrian Territories
Parenzo . . . . .	Turkish Dominions
Parga ( <i>Albania</i> ) . . . . .	Greece
Parichia ( <i>Paros</i> ) . . . . .	Brazil
Parnahiba . . . . .	Greece
Paros—Island . . . . .	"

PORTS.	COUNTRIES TO WHICH BELONGING.
Parsborough . . . . .	Nova Scotia . . . . .
Paskallavik . . . . .	Sweden . . . . .
Passages ( <i>Bay of Biscay</i> ) . . . . .	Spain . . . . .
Paspebiac ( <i>Bay of Chaleur</i> ) . . . . .	Canada . . . . .
Pataholm . . . . .	Sweden . . . . .
Patmos—Island . . . . .	Turkish Dominions . . . . .
Patas . . . . .	Greece . . . . .
Patook ( <i>Mosquito River</i> ) . . . . .	Central America . . . . .
Patos . . . . .	Mexico . . . . .
Patta, or Patte—Island and Port . . . . .	Eastern Coast of Africa . . . . .
Patti ( <i>Sicily</i> ) . . . . .	Italy—Naples and Sicily . . . . .
Pauillac ( <i>on the Garonne</i> ) . . . . .	France . . . . .
Paulo de Loando ( <i>Portuguese</i> ) . . . . .	Western Coast of Africa . . . . .
Payta ( <i>Port of Piura</i> ) . . . . .	Peru . . . . .
Paxo—Island . . . . .	Ionian Islands . . . . .
Pazzalo . . . . .	Sicily . . . . .
Pchiate . . . . .	Russia—Black Sea . . . . .
Pearl River . . . . .	United States of America . . . . .
Pedestal Point . . . . .	Western Coast of Africa . . . . .
Pedir . . . . .	Islands of Indian Seas—Sumatra . . . . .
Pekalongan . . . . .	Java . . . . .
Pekela . . . . .	Holland . . . . .
Pelard ( <i>Charente Inf.</i> ) . . . . .	France . . . . .
Pellerin, Le ( <i>Loire Inf.</i> ) . . . . .	" . . . . .
Pelew Islands . . . . .	Islands of Indian Seas, viz., Pelew . . . . .
Pellworm—Island ( <i>Slesvig</i> ) . . . . .	Denmark . . . . .
Pemba—Island . . . . .	Eastern Coast of Africa . . . . .
Pefia Blanca . . . . .	Chili . . . . .
Penang—Island . . . . .	Continental India—B. T. . . . .
Penco ( <i>Bay of Concepcion</i> ) . . . . .	Chili . . . . .
Penderakha ( <i>Europe—Black Sea</i> ) . . . . .	Turkish Dominions . . . . .
Pénérif ( <i>Morbihan</i> ) . . . . .	France . . . . .
Peniche . . . . .	Portugal Proper . . . . .
Penobscot . . . . .	United States of America . . . . .
Pensacola . . . . .	* . . . . .
Pensez ( <i>Finistere</i> ) . . . . .	France . . . . .
Penta Cottah . . . . .	British India . . . . .
Peran . . . . .	Sardinian Territories . . . . .
Perce . . . . .	Canada . . . . .
Pereans . . . . .	Greece . . . . .
Peride, La ( <i>Charente Inf.</i> ) . . . . .	France . . . . .
Pernambuco . . . . .	Brazil . . . . .
Pernau . . . . .	Russia—Northern Ports . . . . .
Perotine, La ( <i>Charente Inf.</i> ) . . . . .	France . . . . .
Perray, Le ( <i>Vendée</i> ) . . . . .	" . . . . .
Perroche, La ( <i>Charente Inf.</i> ) . . . . .	" . . . . .
Perros ( <i>Cotés du Nord</i> ) . . . . .	" . . . . .
Persaim, or Bassien . . . . .	Continental India—Birman Empire . . . . .
Perth Amboy . . . . .	United States of America . . . . .
Perula . . . . .	Mexico . . . . .

PORTS.	COUNTRIES TO WHICH BELONGING.
Pesaro . . . . .	Italy—Papal Territories
Petalidi . . . . .	Greece
Petersburg . . . . .	United States of America
Petersburg . . . . .	Russia—Northern Ports
Petites Roches ( <i>Charente Inf.</i> )	France
Petropavlovsk ( <i>Kamtschatka</i> )	Russian Dominions in Siberia
Pfokis ( <i>Asia Minor</i> )	Turkish Dominions
Phalerum ( <i>Harbour of Athens</i> )	Greece
Philadelphia . . . . .	United States of America
Philippeville Stora . . . . .	Algeria
Phuyen ( <i>Cochin China</i> ) . . . . .	Continental India—Camboja, &c.
Piada ( <i>Gulf of Egina</i> ) . . . . .	Greece
Piba, or Peba . . . . .	Brasil
Pichidanque . . . . .	Chili
Pico—Island . . . . .	Azores
Pictou . . . . .	Nova Scotia
Pietra ( <i>Corsica</i> ) . . . . .	France
Pillau . . . . .	Prussia
Pireus ( <i>Port of Athens</i> ) . . . . .	Greece
Pisagua—River . . . . .	Peru
Pisco . . . . .	"
Pitea, or Pithea . . . . .	Sweden
Pittston . . . . .	United States of America
Pittstown ( <i>Crooked Island</i> ) . . . . .	British W. I. Islands—Bahamas
Placentia . . . . .	Newfoundland
Plagne ( <i>Gironde</i> ) . . . . .	France
Plancœt ( <i>Côtes du Nord</i> ) . . . . .	Turkish Dominions
Platana ( <i>Asia—Black Sea</i> ) . . . . .	France
Plomb, Le ( <i>Charente Inf.</i> ) . . . . .	"
Plordonnieret Foubedeau . . . . .	"
Plouer ( <i>Côtes du Nord</i> ) . . . . .	"
Plouescat ( <i>Finisterre</i> ) . . . . .	"
Plougastel ( <i>ditto</i> ) . . . . .	"
Plum Pudding Island . . . . .	Western Coast of Africa
Plus ( <i>Zealand</i> ) . . . . .	Denmark
Plymouth . . . . .	British W. I. Isles,—Montserrat
Plymouth . . . . .	United States of America
Point-au-Pitre . . . . .	F. W. I. Islands—Guadalupe
Point de Galle . . . . .	Ceylon
Point Pedro . . . . .	"
Pola . . . . .	Italy—Austrian Territories
Polyandro—Island . . . . .	Greece
Pomègue ( <i>Bouches du Rhone</i> ) . . . . .	France
Pomona . . . . .	Western Coast of Africa
Ponce . . . . .	F. W. I. Islands—Porto Rico
Pondicherry . . . . .	Continental India—French Poss.
Pontavén ( <i>Finisterre</i> ) . . . . .	France
Pont Audemer ( <i>Eure</i> ) . . . . .	"
Pont Croix ( <i>Finisterre</i> ) . . . . .	"
Pontereau ( <i>Bouches du Rhone</i> ) . . . . .	"

PORTS.	COUNTRIES TO WHICH BELONGING.
Ponte Delgada ( <i>St. Michael's</i> ) .	Azores
Ponte Vedra ( <i>Atlantic</i> ) .	Spain
Pont l'Abbé ( <i>Finisterre</i> ) .	France
Pontorson ( <i>Manche</i> ) .	"
Pontrieux ( <i>Côtes du Nord</i> ) .	"
Pontuval ( <i>Finisterre</i> ) .	"
Poor Bunder ( <i>in Gujarat</i> ) .	Continental India—B. T.
Popo, or Popoe . . .	Western Coast of Africa
Pormar . . .	Spain
Pornic ( <i>Loire Inf.</i> ) .	France
Poros . . .	Greece
Porquerolles—Isle ( <i>Var</i> ) .	France
Porsgrund . . .	Norway
Porspol ( <i>Finisterre</i> ) .	France
Port Adelaide . . .	South Australia
— Albany ( <i>Torres Straits</i> ) .	New South Wales
— Alberton . . .	Victoria
— Antonio . . .	British W. I. Islands—Jamaica
— Augusta . . .	West Australia
— Au Plat, or Port-a-Plate.	Hayti
— Au Prince . . .	" Newfoundland
— Aux Basques . . .	France
— Bail ( <i>Manche</i> ) .	Cape of Good Hope
— Beaufort . . .	France
— Blanc du Loc Maria .	"
— Breton ( <i>Isle d'Yeu—Vendée</i> ) .	West Australia
— Champion . . .	New Zealand
— Chalmers . . .	Africa—"Fernando Po
— Charles . . .	"—Eastern Coast
— Clarence . . .	New Zealand
— Cockburn . . .	France
— Cooper, or Victoria .	Van Dieman's Land
— Cros ( <i>Var—Mediterranean</i> ) .	Canada
— Dalrymple . . .	France
— Daniel ( <i>Gaspe</i> ) .	France
— Duo, s'l'a ( <i>Côtes du Nord</i> ) .	E. W. I. Islands—Guadalupe
— Du Mole . . .	Cape of Good Hope
— Elizabeth . . .	New South Wales
— en Besson ( <i>Calvados</i> ) .	Victoria
— Essington ( <i>North Australia</i> ) .	Cape of Good Hope
— Fairy . . .	Eastern Coast of Africa
— Frances . . .	Cape Verde
— George . . .	France
— Grande . . .	New South Wales
— Haliguen ( <i>Morbihan</i> ) .	Cape of Good Hope
— Jackson . . .	Western Coast of Africa
— Jessie ( <i>Cawood's Bay</i> ) .	France
— Lagos . . .	"
— Launé ( <i>Finisterre</i> ) .	"
— Lay ( <i>Morbihan</i> ) .	"

PORTS.	COUNTRIES TO WHICH BELONGING.
Port Limas . . . . .	Central America
— Lincoln . . . . .	South Australia
— Louis ( <i>Morbihan</i> ) . . . . .	France
— Louis . . . . .	Mauritius
— Lyttleton . . . . .	New Zealand
— Maddalina . . . . .	Sardinian Territories
— Mahon ( <i>Island of Minorca</i> ) . . . . .	Spain
— Maria . . . . .	British W. I. Islands—Jamaica
— Maurice . . . . .	Italy—Sardinian Territories
— Metway . . . . .	Nova Scotia
— Mieux ( <i>Côtes du Nord</i> ) . . . . .	France
— Morant . . . . .	British W. I. Islands—Jamaica
— Natal . . . . .	Cape of Good Hope
— Navalo ( <i>Morbihan</i> ) . . . . .	France
— Nichet ( <i>Loire Inf.</i> ) . . . . .	" New Zealand
— Nicholson . . . . .	West Coast of Africa
— Novo . . . . .	B. P.—Gold Coast
— Nucoa . . . . .	Cape Coast Castle
— Nuevo . . . . .	British W. I. Islands—Trinidad
— Spain . . . . .	Hayti
— Paix . . . . .	Canada
— Pasbebiac . . . . .	Sardinia
— Peran . . . . .	Victoria
— Philip . . . . .	France
— Philippe ( <i>Morbihan</i> ) . . . . .	Nova Scotia
— Pubusco . . . . .	Island of Labuan
— Raffles . . . . .	South Sea Islands, viz., Auckland
— Ross . . . . .	Foreign W. I. Islands—Martinique
— Royal . . . . .	Hayti
— Republicain . . . . .	Nova Scotia
— Roseway . . . . .	France
— Rù ( <i>Finisterre</i> ) . . . . .	Van Dieman's Land
— Sorell . . . . .	Falkland Isles
— Stanley . . . . .	Greece
— Stavio ( <i>Island of Tino</i> ) . . . . .	New South Wales
— Stephens . . . . .	Sardinian Territories
— Torres . . . . .	France
— Tudy ( <i>Morbihan</i> ) . . . . .	France
— Vendres— <i>Mediterranean</i> . . . . .	Turkish Dominions
— Venetico, or Cambrusa . . . . .	Hudson's Bay Settlements
— Victoria ( <i>Vancouver's I.</i> ) . . . . .	South Australia
— Wakefield . . . . .	Nova Scotia
— Wallace . . . . .	United States of America
— Walthal . . . . .	Falkland Islands
— William . . . . .	Nova Scotia
— Wood . . . . .	France
Portel ( <i>Pas de Calais</i> ) . . . . .	Western Coast of Africa
Portendic ( <i>French</i> ) . . . . .	France
Portes, les ( <i>Charente Inf.</i> ) . . . . .	"
Porticciolo ( <i>Corsica</i> ) . . . . .	

PORTS.	COUNTRIES TO WHICH BELONGING.
Portimão, Villa Nova . . . . .	Portugal Proper'
Portissa, ( <i>Mouth of the Danube</i> ) . . . . .	Turkish Dominions
Portland . . . . .	United States of America
Portland ( <i>District of Melbourne</i> ) . . . . .	Victoria
Portmieux ( <i>Cotes du Nord</i> ) . . . . .	France
Portneuf . . . . .	Canada
Porto Alegre . . . . .	Brazil
— Bello ( <i>Atlantic</i> ) . . . . .	New Grenada
— Cheli . . . . .	Greece
— Farina . . . . .	Tunis
— Ferrajo ( <i>Island of Elba</i> ) . . . . .	Italy—Duchy of Tuscany
— Fino . . . . .	"—Sardinian Territories
— Leone, or Pirceus . . . . .	Greece
— Longone ( <i>Island of Elba</i> ) . . . . .	Italy—Duchy of Tuscany
— Novo . . . . .	Continental India—B.T.
— Nuevo ( <i>Cape Coast Castle</i> ) . . . . .	Africa
— Quito . . . . .	Italy—Austrian Territories
— Rafti . . . . .	Greece
— Re . . . . .	Italy—Austrian Territories
— Rico—Island and Port . . . . .	Foreign W. I. Islands—Porto Rico
— Seguro . . . . .	Brazil
— Torres ( <i>Island of Sardinia</i> ) . . . . .	Italy—Sardinian Territories
— Vecchio ( <i>Corsica</i> ) . . . . .	France
— Venere . . . . .	Italy—Sardinian Territories
Portrieux ( <i>Côtes du Nord</i> ) . . . . .	France
Portsmouth . . . . .	United States of America
Portudal . . . . .	Western Coast of Africa
Portugalete ( <i>Bay of Biscay</i> ) . . . . .	Spain
Portzal ( <i>Finisterre</i> ) . . . . .	France
Possession Island . . . . .	Western Coast of Africa
Poti . . . . .	Russia—Black Sea
Potrero . . . . .	Chili
Pouldu, Le ( <i>Finistère</i> ) . . . . .	France
Poulethora ( <i>Gulf of Nauplia</i> ) . . . . .	Greece
Poulignen, Le ( <i>Loire Inf.</i> ) . . . . .	France
Præste, or Præstøe ( <i>Zealand</i> ) . . . . .	Denmark
Prampram . . . . .	Western Coast of Africa
Pré, La ( <i>Charente Inf.</i> ) . . . . .	France
Previsa ( <i>Albania</i> ) . . . . .	Turkish Dominions
Prince Edward Island . . . . .	Prince Edward Island
Prince of Wales' Island . . . . .	Continental India—B. T.
Prince's Island ( <i>Portuguese</i> ) . . . . .	Western Coast of Africa
Principe . . . . .	Foreign W. I. Islands—Cuba
Procida—Island ( <i>Naples</i> ) . . . . .	Italy—Naples and Sicily
Propriano ( <i>Corsica</i> ) . . . . .	France
Prospect. . . . .	United States of America
Proti, or Prodano—Island . . . . .	Greece
Providence ( <i>Rhode Island</i> ) . . . . .	United States of America
Provincetown . . . . .	"
Prunette ( <i>Corsica</i> ) . . . . .	France

PORTS.	COUNTRIES TO WHICH BELONGING.
Psatha . . . . .	Greece
Psathopyrgos . . . . .	"
Pubusco . . . . .	Nova Scotia
Pugwash . . . . .	
Puerto Cabello . . . . .	Venezuela
Puerto de Cabras . . . . .	Canaries
Puerto de la Flore—( <i>Paciflo</i> )	Central America
Puerto de Santa Maria . . . . .	Spain
Puerto Principe . . . . .	Foreign W. I. Islands—Cuba
Puget Sound ( <i>California</i> ) . . . . .	United States
Pulicat . . . . .	Continental India—B. T.
Puña—Island ( <i>Bay of Guayaquil?</i> )	Ecuador
Punta (or Puerto) de Arenas . . . . .	Central America
Punta Sta. Elena . . . . .	Ecuador
Purmerend . . . . .	Holland
Putet ( <i>Charente Inf.</i> ) . . . . .	France
Pylos, or Navarino . . . . .	Greece
Pyriac ( <i>Loire Inf.</i> ) . . . . .	France
Pyrgi ( <i>Gulf of Arkadia</i> ) . . . . .	Greece
Qualsand . . . . .	Norway
Quatre Vents ( <i>Morbihan</i> ) . . . . .	France
Quebec . . . . .	Canada
Quiberon, Port Maria de . . . . .	France
Quilca . . . . .	Peru
Quilimane ( <i>Portuguese</i> ) . . . . .	Eastern Coast of Africa
Quilleboeuf ( <i>Eure</i> ) . . . . .	France
Quilon ( <i>in Travancore</i> ) . . . . .	Continental India—B. T.
Quimper ( <i>Finisterre</i> ) . . . . .	France
Quimperlé ( <i>ditto</i> ) . . . . .	"
Quincy . . . . .	United States of America
Quinhon ( <i>Cochin China</i> ) . . . . .	Continental India—Camboja, &c.
Quinopore . . . . .	"
Quitta . . . . .	Western Coast " of Africa,"
Rabat, or New Sallee . . . . .	Morocco
Rabek . . . . .	"
Raby . . . . .	Sweden
Rafenwalde . . . . .	Prussia
Ragged Islands . . . . .	Nova Scotia
Ragusa ( <i>Austrian Dalmatia</i> ) . . . . .	Italy—Austrian Territories
Raites . . . . .	South Sea Isle, viz., Society
Rajapoor . . . . .	Continental India—B. T.
Ramree ( <i>Aracan</i> ) . . . . .	" " "
Ramshag . . . . .	Nova Scotia
Randers ( <i>Jutland</i> ) . . . . .	Denmark
Ranea . . . . .	Sweden
Rangoon. . . . .	Continental India—Birman Empire
Ranquet ( <i>Bouches du Rhone</i> ) . . . . .	France
Rasderi ( <i>Asia</i> ) . . . . .	Turkish Dominions

PORTS.	COUNTRIES TO WHICH BELONGING.
Rasvaag . . . . .	Norway
Rathan . . . . .	Sweden
Rauðervehn . . . . .	Hanover
Raumo . . . . .	Russia—Northern Ports
Realejo ( <i>Nicaragua—Pacific</i> ) . . . . .	Central America
Record Island . . . . .	Western Coast of Africa
Recoulaine ( <i>Charente Inf.</i> ) . . . . .	France
Recouvrance ( <i>Finistere</i> ) . . . . .	"
Redon ( <i>Ille et Vilaine</i> ) . . . . .	"
Redut Kalé, or Radoute Kalsk . . . . .	Russia—Black Sea
Reersée . . . . .	Denmark
Refugio, El ( <i>Gulf of Mexico</i> ) . . . . .	Mexico
Reggefore . . . . .	Norway
Reggio ( <i>Naples</i> ) . . . . .	Italy—Naples and Sicily
Regnéville ( <i>Manche</i> ) . . . . .	France
Regnigade . . . . .	Spain
Reiherstieg . . . . .	Hanover
Reikjavik ( <i>Iceland</i> ) . . . . .	Iceland and Faroe Islands
Reisderi . . . . .	Turkish Dominions
Rekum . . . . .	Hanover
Remedios . . . . .	Cuba
Reni, or Tomarowo. . . . .	Wallachia and Moldavia
Renky ( <i>Asia—Dardanelles</i> ) . . . . .	Turkish Dominions
Rensburg ( <i>Slesvig</i> ) . . . . .	Denmark
Requejada ( <i>Bay of Biscay</i> ) . . . . .	Spain
Restigouche . . . . .	New Brunswick
Retimo ( <i>Candia</i> ) . . . . .	Turkish Dominions
Revel . . . . .	Russia—Northern Ports
Reusenhafen ( <i>Holstein</i> ) . . . . .	Denmark
Reycheville ( <i>Gironde</i> ) . . . . .	France
Rhé—Ile de . . . . .	"
Rhio ( <i>Dutch Settlement</i> ) . . . . .	Islands of Indian Seas—Bintang
Rhode Island . . . . .	United States of America
Rhodes—Island ( <i>Asia</i> ) . . . . .	Turkish Dominions
Rhodosto ( <i>Europe</i> ) . . . . .	Spain "
Ribadeo ( <i>Bay of Biscay</i> ) . . . . .	"
Riba de Sella ( <i>Bay of Biscay</i> ) . . . . .	Denmark
Ribe, or Ripen ( <i>Slesvig</i> ) . . . . .	France
Ribérou ( <i>Charente Inf.</i> ) . . . . .	Mecklenburg
Ribnitz . . . . .	France
Richard ( <i>Gironde</i> ) . . . . .	"
Richardais, La ( <i>Ille et Vilaine</i> ) . . . . .	New Brunswick
Richibucto . . . . .	United States of America
Richmond ( <i>Staten Island</i> ) . . . . .	Prince Edward Island
Richmond . . . . .	United States of America
Richmond ( <i>Virginia</i> ) . . . . .	Russia—Northern Ports
Riga . . . . .	Greece
Rimilos . . . . .	Canada
Rimouski . . . . .	Denmark
Ringkjóbing ( <i>Jutland</i> ) . . . . .	

PORTS.	COUNTRIES TO WHICH BELONGING.
Rio Bueno . . . . .	British W. I. Islands—Jamaica
——Bento, or Brisa—River . . . . .	Western Coast of Africa
——Caribe. . . . .	Venezuela
——Colorado ( <i>Pacific</i> ) . . . . .	Mexico
——Doce . . . . .	Brazil
——Dulce . . . . .	Honduras
——Elba . . . . .	Tuscany
——Grande São José do Norte . . . . .	Brazil
——Grande . . . . .	Western Coast of Africa
——Hacha ( <i>Atlantic</i> ) . . . . .	New Granada
——Janeiro, or St. Sebastian . . . . .	Brazil
——Ligua . . . . .	Chili
——Nuñez . . . . .	Western Coast of Africa
——Salado . . . . .	Buenos Ayres
——Tento . . . . .	Honduras
Ripen, or Ribe ( <i>Sleevig</i> ) . . . . .	Denmark
Ritzebuttel ( <i>Hamburg</i> ) . . . . .	Hanseatic Towns
Rivaux, Les ( <i>Charante Inf.</i> ) . . . . .	France
Rive, Doux ( <i>ditto</i> ) . . . . .	"
River Blanche ( <i>near Cape Chad</i> ) . . . . .	River St. Laurence
River Head . . . . .	United States of America
——Morilin . . . . .	Canada
——Nuñez . . . . .	Western Coast of Africa
——Orinoco . . . . .	Venezuela
——St. Martins . . . . .	
——Stor . . . . .	Denmark
Rivière du Loup . . . . .	Canada
Riviere du Moulen ( <i>Qubec</i> ) . . . . .	"
Rivioli Bay . . . . .	South Australia
Road Harbour . . . . .	British W. I. Islands—Tortola
Robertaforss . . . . .	Sweden
Robertown . . . . .	South Australia
Robinson . . . . .	United States of America
Roche Bernard, La ( <i>Morbihan</i> ) . . . . .	France
Rochelle, La ( <i>Charente Inf.</i> ) . . . . .	"
Rochedfort ( <i>ditto</i> ) . . . . .	"
Rod . . . . .	Sweden
Rodbye ( <i>Laeland</i> ) . . . . .	Denmark
Rodoorgor Roding . . . . .	
Rodoso ( <i>Sea of Marmora</i> ) . . . . .	Turkish Dominions
Rodvig, or Rorvig . . . . .	Denmark
Roeskilde ( <i>Zealand</i> ) . . . . .	"
Rogósnizza ( <i>Dalmatia</i> ) . . . . .	Italy—Austrian Territories
Rolinschamn . . . . .	Sweden
Roman River . . . . .	Honduras
Romö, or Römö—Island ( <i>Sleevig</i> ) . . . . .	Denmark
Rönne ( <i>Island of Bornholm</i> ) . . . . .	"
Ronea . . . . .	Sweden
Ronnebeck . . . . .	Hanover
Ronneby . . . . .	Sweden

PORTS.	COUNTRIES TO WHICH BELONGING.
Roquetas ( <i>Mediterranean</i> ) . . . . .	Spain
Roree . . . . .	Continental India—B. T.
Rorvig . . . . .	Denmark
Rorum . . . . .	Sweden
Rosanna, or Rossano . . . . .	Naples and Sicily
Rosario . . . . .	Buenos Ayres
Rosas ( <i>Mediterranean</i> ) . . . . .	Spain
Roseway—Port . . . . .	Nova Scotia
Roscoff ( <i>Finisterre</i> ) . . . . .	France
Roseau . . . . .	British W. I. Islands—Dominica
Rostock . . . . .	Mecklenburg
Rostov, or Rostoff, or Rostow, . . . . .	Russia—Black Sea
Rothenburgsort . . . . .	Hans Towns
Rothschenalsalm . . . . .	Russia—Northern Ports
Rotterdam . . . . .	Holland
Rovigno . . . . .	Italy—Austrian Territories
Rovoliali . . . . .	Greece
Rouen ( <i>Seine Inf.</i> ) . . . . .	France
Rouno, or Runo—Island . . . . .	Russia—Northern Ports
Rousse—Isle ( <i>Corsica</i> ) . . . . .	France
Royan ( <i>Charente Inf.</i> ) . . . . .	"
Rü—Port ( <i>Finisterre</i> ) . . . . .	"
Rudkjøbing ( <i>Langeland</i> ) . . . . .	Denmark
Rudvig, or Redvig . . . . .	"
Ruelle, la ( <i>Eure</i> ) . . . . .	France
Rugen—Island . . . . .	Prussia
Rugenwalde . . . . .	"
Rumili ( <i>Europe—Black Sea</i> ) . . . . .	Turkish Dominions
Rumoe . . . . .	Russia—Northern Ports
Ruakoldswik . . . . .	Sweden
Russell . . . . .	New Zealand
Rustringersiel, or Rustersiel . . . . .	Oldenburg
Rutnagherry . . . . .	Continental India—B. T.
Rutteboller . . . . .	Denmark
Euwarden . . . . .	"
Ryegård . . . . .	"
Saardam, or Zaandam . . . . .	Holland
Sable Island . . . . .	Nova Scotia
Sables d'Olonne ( <i>Vendée</i> ) . . . . .	France
Saboga . . . . .	New Granada
Sabye ( <i>Zealand</i> ) . . . . .	Denmark
Sackville . . . . .	New Brunswick
Saco . . . . .	United States of America
Sadras . . . . .	Continental India—B. T.
Saffi, or Asaffi . . . . .	Morocco
Sag Harbour . . . . .	United States of America
Sagres . . . . .	Portugal Proper
Sagua, or Xagua . . . . .	Foreign W. I. Islands—Cuba
Saguenay—River . . . . .	Canada

PORTS.	COUNTRIES TO WHICH BELONGING.
Saide, or Seyde . . . . .	Syria and Palestine
Sai—Gon ( <i>Cochin China</i> ) . . . . .	Continental India—Camboja, &c.
St.—Sainte—San, or Santa, viz.:—	
Aignant ( <i>Charente Inf.</i> ) . . . . .	France
Andero, or Santander . . . . .	Spain
Andrew's . . . . .	New Brunswick
Andrew's Bay . . . . .	Western Coast of Africa
Anna de Tamaulipas . . . . .	Mexico
Anne . . . . .	Greece
Anne . . . . .	Canada
Ann's . . . . .	New Brunswick
Ann's ( <i>Cape Breton</i> ) . . . . .	Nova Scotia, &c.
Ann's . . . . .	British W. I. Islands, Jamaica
Antonio . . . . .	Chili
Antonio—Island . . . . .	Cape Verde Islands
Antonio Lizardo—Islands . . . . .	Mexico
Armel ( <i>Morbihan</i> ) . . . . .	France
Augustine ( <i>Florida</i> ) . . . . .	United States of America
Bartholomew—Island . . . . .	F. W. I. Islands, Bartholomew
Blas ( <i>Pacific</i> ) . . . . .	Mexico
Bonnet ( <i>Charente Inf.</i> ) . . . . .	France
Briac ( <i>Ille et Vilaine</i> ) . . . . .	"
Brieux ( <i>Côtes du Nord</i> ) . . . . .	"
Carlos ( <i>Isle of Chiloe</i> ) . . . . .	Chili
Cast ( <i>Côtes du Nord</i> ) . . . . .	France
Catharina . . . . .	Brazil
Chamas ( <i>Bouches du Rhone</i> ) . . . . .	France
Christopher—Island . . . . .	B. W. I. Islands, St. Christopher
Croix—Island . . . . .	Foreign W. I. Islands, St. Croix
Cruz ( <i>Teneriffe</i> ) . . . . .	Canary Islands
Cruz, or Agadir . . . . .	Morocco
Cruz . . . . .	Cuba
Denis ( <i>Charente Inf.</i> ) . . . . .	France
Denis . . . . .	Bourbon
Diego ( <i>California</i> ) . . . . .	United States of America
Domingo . . . . .	Hayti
Elena . . . . .	Equador
Elme ( <i>Mediterranean</i> ) . . . . .	France
Estéphe ( <i>Gironde</i> ) . . . . .	F. W. I. Islands, St. Eustatius
Eustatius—Island . . . . .	Peru
Felipe . . . . .	British W. I. Islands, Trinidad
Fernando . . . . .	Spain
Feliu ( <i>Mediterranean</i> ) . . . . .	France
Florent ( <i>Corsica</i> ) . . . . .	United States of America
Francisco ( <i>California</i> ) . . . . .	France
Frould ( <i>Charente Inf.</i> ) . . . . .	Peru
Gallan—Island . . . . .	Newfoundland
George—Bay of . . . . .	Patagonia—Ports on the Atlantic
George—Island . . . . .	Azores

PORTS.	COUNTRIES TO WHICH BELONGING.
St.—Sainte—San or Santa, viz. :—	
George Del Mina ( <i>Dutch</i> )	Western Coast of Africa
George's Bay . . . . .	Newfoundland
George ( <i>Mouth of the Danube</i> )	Russia—Black Sea
George—Fort ( <i>Madras</i> )	Continental India—B. T.
Georges, Cros ( <i>Var.</i> )	France
Georges de Didonne . . . . .	"
Georges du Doubet . . . . .	"
George's . . . . .	British W. I. Islands, Grenada
George's . . . . .	Bermudas
Germain—Sur-Ay ( <i>Manche</i> )	France "
Gilles ( <i>Vendée</i> ) . . . . .	"
Helena—Island . . . . .	St. Helena
Helena Tonnara ( <i>Sicily</i> ) . . . . .	Italy—Naples and Sicily
Isidore . . . . .	Greece
Jago—Island . . . . .	Cape Verde Islands
Jago de Cuba . . . . .	Foreign W. I. Islands, Cuba
Jean d'Arc . . . . .	Syria and Palestine
Jean de Luz . . . . .	France
João, da ( <i>Oporto</i> ) . . . . .	Portugal Proper
John—Island . . . . .	Foreign W. I. Islands, St. John
John's . . . . .	Newfoundland
John's . . . . .	New Brunswick
John's . . . . .	British W. I. Islands, Antigua
José . . . . .	Brazil
José . . . . .	Mexico
José de Lambayeque . . . . .	Peru
Joseph ( <i>Florida</i> ) . . . . .	United States of America
Juan de los Remedios . . . . .	Cuba
Juan de Nicaragua (?) . . . . .	Central America
Juan de Porto Rico . . . . .	F. W. I. Islands, viz., Porto Rico
Juan del Norte ( <i>Pacific</i> ) . . . . .	Central America
Juan del Sur ( <i>Nicaragua</i> ) . . . . .	"
Julien ( <i>Gironde</i> ) . . . . .	France
Kitt's—Island . . . . .	British W. I. Islands—St. Kitts.
Louis—Isle and Fort . . . . .	French Possessions in Senegambia
Lucar ( <i>Atlantic</i> ) . . . . .	Spain
Lucea . . . . .	British W. I. Islands—Jamaica
Lucia—Island . . . . .	Cape Verde Islands
Lucia—Island . . . . .	British W. I. Islands—St. Lucia
Malo ( <i>Ille et Vilaine</i> ) . . . . .	France
Margarethen ( <i>on the Elbe</i> ) . . . . .	Denmark
Marguerite—Isle ( <i>Var</i> ) . . . . .	France
Maria—Island . . . . .	Azores
Maria—( <i>Bay of Conception</i> ) . . . . .	Chili
Mark . . . . .	Haiti
Mark's ( <i>Florida</i> ) . . . . .	United States of America
Marta ( <i>Atlantic</i> ) . . . . .	New Grenada

(1) Held under British Protection for the King of the Mosquito Territory.

PORTS.	COUNTRIES TO WHICH BELONGING.
St.—Sainte—San, or Santa, viz.:	
Martin ( <i>Isle de Rhé</i> ) . . .	France
Martin—Island . . .	Foreign W. I. Islands—St. Martin
Martinho . . .	Portugal Proper
Mary's ( <i>Atlantic</i> ) . . .	Spain
Mary's—Island . . .	B. P. on the River Gambia
Mary's ( <i>Georgia</i> ) . . .	United States of America
Mary's River . . .	Nova Scotia
Maura—Island and Port	Ionian Islands
Maxime ( <i>Var</i> ) . . .	France
Michael—Island . . .	Azores
Michel ( <i>Vendée</i> ) . . .	France
Nazaire ( <i>Loire Inf.</i> ) . . .	"
Nazaire ( <i>Var</i> ) . . .	"
Nicolas ( <i>Finisterre</i> ) . . .	"
Nicolas—Island . . .	Cape Verde Islands
Nicolas . . .	Peru
Pantaleon . . .	Greece
Pardou ( <i>Gironde</i> ) . . .	France
Paul . . .	Bourbon
Paulo de Loando . . .	Western Coast of Africa
Peter's . . .	New Brunswick
Pierre ( <i>Île Oleron</i> ) . . .	France
Pierre . . .	F. W. I. Islands—Martinique
Pol de Leon ( <i>Finisterre</i> ) . . .	France
Raphael ( <i>Var</i> ) . . .	"
Remo . . .	Italy—Sardinian Territories
Salvador ( <i>Salvador—Pacific</i> )	Central America
Salvador, or Bahia . . .	Brasil
Samparissa . . .	Greece
Sauveur ( <i>Calvados</i> ) . . .	France
Sebastian ( <i>Bay of Biscay</i> ) . . .	Spain
Sebastian, or Rio Janeiro	Brasil
Servan ( <i>Ille et Vilaine</i> ) . . .	France
Seurin d'Uzet ( <i>Charente Inf.</i> ) . . .	"
Stefano . . .	Italy—Duchy of Tuscany
Stephen . . .	New Brunswick
Suliac ( <i>Ille et Vilaine</i> ) . . .	France
Thomas—Isld. ( <i>Portuguese</i> )	Western Coast of Africa
Thomas—Island . . .	F. W. I. Islands—St. Thomas
Thomé . . .	Continental India—Portuguese
Tomas ( <i>Guatemala</i> ) . . .	Central America
Trojan ( <i>Charente Inf.</i> ) . . .	France
Tropez ( <i>Var</i> ) . . .	"
Vaast ( <i>Manche</i> ) . . .	"
Valery en Caux ( <i>Seine Inf.</i> ) . . .	"
Valery sur Somme ( <i>Somme</i> ) . . .	"
Vincent—Island . . .	Cape Verde Islands
Vincent—Island . . .	B. W. I. Islands—St. Vincent
Vincent—Port . . .	Chili

PORTS.	COUNTRIES TO WHICH BELONGING.
St.—Sainte—San, or Santa, viz. :	
Vincente de la Barquera	
( <i>Bay of Biscay</i> ) .	Spain
Vivien ( <i>Gironde</i> ) .	France
Ubea, or Setubal .	Portugal Proper
Saintes ( <i>on the Charente</i> )	France
Salabrena ( <i>Mediterranean</i> )	Spain
Salado . . .	Buenos Ayres
Salamis—Island . . .	Greece
Salaya ( <i>Port of a Native State</i> )	Continental India—B. T.
Saldanha Bay . . .	Cape of Good Hope
Salem . . .	United States of America
Salerno ( <i>Naples</i> ) . .	Italy—Naples and Sicily
Salina	Haiti
Salinas, Las ( <i>Costa Rica—Pacifico</i> )	Central America
Salines, Quatre ( <i>Ille et Vilaine</i> )	France
Salins d'Hyères ( <i>Var</i> ) . .	"
Sallee . . .	Morocco
Sallenelles ( <i>Calvados</i> ) . .	France
Saloe ( <i>Mediterranean</i> ) . .	Spain
Salon ( <i>ditto</i> ) . . .	"
Salona, or Amphissa	Greece
Salonica ( <i>Europe</i> ) . .	Turkish Dominions
Salsoe . . .	Denmark
Saltalen, or Salthellen . .	Norway
Saltkallan . . .	Sweden
Salvar . . .	Sweden
Samanco . . .	Peru
Samar—Island . . .	Philippine Islands
Samarang . . .	Islands of Indian Seas, viz., Java
Sambroero . . .	B. W. Indian Isles
Sameis . . .	Sweden
Samos—Island ( <i>Asia</i> )	Turkish Dominions
Samsø ( <i>Denmark Proper</i> )	Denmark
Samsoun, or Sanson ( <i>Asia</i> )	Turkish Dominions
Sandarne . . .	Sweden
Sandbye . . .	Norway
Sande . . .	"
Sanderlik . . .	Turkish Dominions
Sandoe, or Sand . .	Sweden
Sandifjord . . .	"
Sandoe—Island . . .	Iceland and Faroe Islands
Sandowey . . .	Continental India—B. T.
Sandwich Islands . .	South Sea Islands, viz., Sandwich
Sandwig . . .	Denmark
Sandwiken . . .	Sweden
Sannesund . . .	Norway
Sannikeda . . .	"
Sansonate, or Zanzonate	Central America
Santander . . .	Spain

PORTS.	COUNTRIES TO WHICH BELONGING.
Santona ( <i>Bay of Biscay</i> ) . . . . .	Spain
Santos . . . . .	Brazil
Santorini, or Thera—Island . . . . .	Greece
Seo Borja . . . . .	Brazil
Sapmeer . . . . .	Holland
Sarawak ( <i>British Settlement</i> ) . . . . .	Islands of Indian Seas—Borneo
Sark—Island . . . . .	Channel Islands
Saros—Gulf of ( <i>Europe</i> ) . . . . .	Turkish Dominions
Sarpsborg ( <i>Sønnesund</i> ) . . . . .	Norway
Sarstedt . . . . .	Hanover
Sarstoon . . . . .	Honduras
Sarzeau ( <i>Morbihan</i> ) . . . . .	France
Sastmola . . . . .	Russia—Northern Ports
Satalieb, or Adalia ( <i>Asia Minor</i> ) . . . . .	Turkish Dominions
Sanga la Grande . . . . .	Cuba
Saut au Cochon ( <i>St. Lawrence</i> ) . . . . .	Canada
Sauzon ( <i>Morbihan</i> ) . . . . .	France
Savannilla ( <i>Atlantic</i> ) . . . . .	New Grenada
Savannah . . . . .	United States of America
Savannah La Mar . . . . .	British W. I. Islands—Jamaica
Savenella . . . . .	France
Savona . . . . .	Italy—Sardinian Territories
Saxkjóbing ( <i>Laaland</i> ) . . . . .	Denmark
Scala . . . . .	Greece
Scalnuova ( <i>Asia Minor</i> ) . . . . .	Turkish Dominions
Scanderoon . . . . .	Syria and Palestine
Scarborough . . . . .	British W. I. Islands—Tobago
Scarcies—River . . . . .	Western Coast of Africa
Scarpanto—Island . . . . .	Greece
Schelling, or Terschelling—Island . . . . .	Holland
Scheveningen, or Scheveling . . . . .	"
Schiedam . . . . .	"
Schien . . . . .	Norway
Schlie . . . . .	Denmark
Schouwen—Island . . . . .	Holland
Schulau ( <i>on the Elbe</i> ) . . . . .	Denmark
Schulpersiel . . . . .	"
Schurson . . . . .	Holland
Sciaca ( <i>Sicily</i> ) . . . . .	Italy—Naples and Sicily
Scio—Island ( <i>Asia</i> ) . . . . .	Turkish Dominions
Scopelos—Island . . . . .	Greece
Sylla . . . . .	Naples
Seyros, or Skyros—Island . . . . .	Greece
Scal Island . . . . .	Western Coast of Africa
Sebenico ( <i>Dalmatia</i> ) . . . . .	Italy—Austrian Territories
Secondee . . . . .	Western Coast of Africa
Sectraburg . . . . .	Norway
Segna, or Zengg ( <i>Dalmatia</i> ) . . . . .	Italy—Austrian Territories
Sein ( <i>Finisterre</i> ) . . . . .	France
Senegal Settlements. . . . .	French Possessions in Senegambia

PORTS.	COUNTRIES TO WHICH BELONGING.
Serampore . . . . .	Continental India—B. T.
Serena, la, or Coquimbo . . . . .	Chili
Sergipe . . . . .	Brazil
Serpho, or Seriphos—Iland . . . . .	Greece
Sesters, or Cestos—River . . . . .	Western Coast of Africa
Setubal, or St. Ubes . . . . .	Portugal Proper
Sevastopol, or Aktiari ( <i>Crimea</i> ) . . . . .	Russia—Black Sea
Seville ( <i>Atlantic</i> ) . . . . .	Spain
Seychelle Islands . . . . .	Mauritius
Seyde, or Saide . . . . .	Syria and Palestine
Seyne, La ( <i>Var—Mediterranean</i> ) . . . . .	France
Sfax, or Sfakus . . . . .	Tunis
Shanghai . . . . .	China
Shark's Bay . . . . .	Western Australia
Shediac . . . . .	New Brunswick
Shelburne . . . . .	Nova Scotia
Sherbrooke . . . . .	"
Shersell, or Cherchell . . . . .	Algeria
Shieldsboro' . . . . .	United States of America
Ship Harbour . . . . .	Nova Scotia
Ship Island . . . . .	United States of America
Shippegan—Iland . . . . .	New Brunswick
Siculiana ( <i>Sicily</i> ) . . . . .	Italy—Naples and Sicily
Siepshavn ( <i>Funen</i> ) . . . . .	Denmark
Sierra Leone . . . . .	Sierra Leone
Sighajik ( <i>Asia Minor</i> ) . . . . .	Turkish Dominions
Sikea . . . . .	Sweden
Sikevi . . . . .	Russia—Black Sea
Silan—Port of Ysamal . . . . .	Mexico
Silivri ( <i>Europe—Sea of Marmara</i> ) . . . . .	Turkish Dominions
Silistria . . . . .	"
Simon's Town . . . . .	Cape of Good Hope
Sines . . . . .	Portugal Proper
Singapore—Iland . . . . .	Continental India, &c.—Singapore
Sinigaglia . . . . .	Italy—Papal Territories
Sinope ( <i>Black Sea</i> ) . . . . .	Turkish Dominions
Siphanto, or Siphnos—Iland . . . . .	Greece
Sisal ( <i>Yucatan—Gulf of Mexico</i> ) . . . . .	Mexico
Sisco ( <i>Corsica</i> ) . . . . .	France
Sitka—Iland . . . . .	Russian Settlements in America
Sjusne ( <i>Stockholm</i> ) . . . . .	Sweden
Skaga Fiord ( <i>Iceland</i> ) . . . . .	Iceland and Faroe Islands
Skagen ( <i>Jutland</i> ) . . . . .	Denmark
Skagestrands ( <i>Iceland</i> ) . . . . .	Iceland and Faroe Islands
Skanor . . . . .	Sweden
Skelleftea . . . . .	"
Skepparekrogen . . . . .	"
Skepwwick . . . . .	"
Skiathos—Iland . . . . .	Greece
Skieberg . . . . .	Norway

PORTS.	COUNTRIES TO WHICH BELONGING.
Skien, or Schien . . . . .	Norway
Skipperkrogen . . . . .	Sweden
Skive ( <i>Jutland</i> ) . . . . .	Denmark
Skjelskör ( <i>Zealand</i> ) . . . . .	"
Skönwick . . . . .	Sweden
Skyro, or Skyros—Island . . . . .	Greece
Slano . . . . .	Italy—Austrian Territories
Slesvig ( <i>Duchy of Slesvig</i> ) . . . . .	Denmark
Slettstrand . . . . .	"
Slitehamn . . . . .	Sweden
Slitö . . . . .	"
Sluys, or Sluis . . . . .	Holland
Smaagoe . . . . .	Norway
Smyrna ( <i>Asia Minor</i> ) . . . . .	Turkish Dominions
Snedkersteen . . . . .	Denmark
Sneek . . . . .	Holland
Snoghay . . . . .	Denmark
Snowhill . . . . .	United States of America
Society Islands . . . . .	South Sea Islands, viz., Society
Soccoa, Le ( <i>Basses Pyrénées</i> ) . . . . .	France
Söderhamn . . . . .	Sweden
Söderkoping . . . . .	"
Söby ( <i>Jutland</i> ) . . . . .	Denmark
Sotreburg . . . . .	Norway
Sofala ( <i>Portuguese</i> ) . . . . .	Western Coast of Africa
Soggendahl . . . . .	Norway
Sogone ( <i>Corsica</i> ) . . . . .	France
Soledad . . . . .	Venezuela
Solenzara ( <i>Corsica</i> ) . . . . .	France
Solomon's Islands . . . . .	South Sea Islands, viz., Solomon's
Sölpitzborg . . . . .	Sweden
Solstadstrom . . . . .	"
Sonapore . . . . .	British India
Sönderborg ( <i>Slesvig</i> ) . . . . .	Denmark
Sonderhoe ( <i>Denmark Proper</i> ) . . . . .	"
Soon . . . . .	Norway
Sophicon ( <i>Gulf of Egina</i> ) . . . . .	Greece
Soraker . . . . .	Sweden
Sorrento ( <i>Naples</i> ) . . . . .	Italy—Naples and Sicily
Soto la Marina ( <i>Gulf of Mexico</i> ) . . . . .	Mexico
Sovde . . . . .	Norway
Souakim . . . . .	African Ports on the Red Sea
Soubise ( <i>Charente Inf.</i> ) . . . . .	France
Soujouk Kaléh . . . . .	Russia—Black Sea
Soukgoum Kaléh, or Sukkam Kaléh . . . . .	Russia—Black Sea
Sourabaya . . . . .	Islands of Indian Seas, viz., Java
Sourka . . . . .	Greece
Sourpi . . . . .	"
Spalato ( <i>Dalmatia</i> ) . . . . .	Italy—Austrian Territories
Spencer's Bay . . . . .	B. P. in South Coast of Africa

PORTS.	COUNTRIES TO WHICH BELONGING.
Spezia, or Speccia . . . . .	—Sardinian Territories
Spezzia, or Spezie—Iland . . . . .	Greece
Spime . . . . .	Sweden
Stade . . . . .	Hanover
Stampalia—Iland ( <i>Asia</i> ) . . . . .	Turkish Dominions
Stanchio . . . . .	
Stanley—Port William . . . . .	Falkland Islands
Stapoda . . . . .	Sweden
Staten—Iland . . . . .	United States of America
Staten—Iland . . . . .	Patagonia on the Atlantic
Stathelle . . . . .	Norway
Stavanger . . . . .	
Stavoren . . . . .	Holland
Stege ( <i>Island of Moen</i> ) . . . . .	Denmark
Steinberghaf . . . . .	
Steinhauersiel . . . . .	Oldenburg
Steinwarder . . . . .	Hanover
Stenforss . . . . .	Sweden
Stenia . . . . .	Turkish Dominions
Stettin—River Port . . . . .	Prussia
Stevnsklin (Zealand) . . . . .	Denmark
Stickesholm . . . . .	Iceland
Stiemunde . . . . .	Denmark
Stockholm . . . . .	Sweden
Stockwick . . . . .	
Stolpe . . . . .	Prussia
Stolpemünde . . . . .	
Stonington . . . . .	United States of America
Store Hedende (Zealand) . . . . .	Denmark
Stoura ( <i>Isle of Negropont</i> ) . . . . .	Greece
Stralsund . . . . .	Prussia
Strandegaard . . . . .	Denmark
Strandwollen . . . . .	
Strohausersiel . . . . .	Oldenburg, &c.
Stromoe—Iland . . . . .	Iceland and Faroe Islands
Stromsö—Iland . . . . .	
Strömstad . . . . .	Sweden
Stræ, or Struer ( <i>Jutland</i> ) . . . . .	Denmark
Stubbekjøbing ( <i>Falster</i> ) . . . . .	
Stylis . . . . .	Greece
Suances ( <i>Bay of Biscay</i> ) . . . . .	Spain
Sud, Le ( <i>Vendée</i> ) . . . . .	France
Sudag . . . . .	Russia—Black Sea
Suderhöe—Iland . . . . .	Iceland and Faroe Islands
Sudvesthórn . . . . .	Denmark
Suedie . . . . .	Syria
Suez . . . . .	African Ports on the Red Sea
Sulina ( <i>Mouth of the Danube</i> ) . . . . .	Russia—Black Sea
Sumbawa—Iland . . . . .	Islands of Indian Seas—Sumbawa
Sunbury . . . . .	United States of America

PORTS.	COUNTRIES TO WHICH BELONGING.
Sundbyg . . . .	Norway
Sundswall . . . .	Sweden
Surat . . . .	Continental India—B. T.
Surinam—Colony of . . . .	Dutch Guiana
Susa . . . .	Tunis
Suscinio ( <i>Morbihan</i> ) . . . .	France
Svanholm . . . .	Denmark
Svaneke ( <i>Island of Bornholm</i> ) . . . .	"
Sveaborg . . . .	Russia—Northern Ports
Svelvig . . . .	Norway
Svendborg ( <i>Funen</i> ) . . . .	Denmark
Swan River . . . .	West Australia
Swartwick . . . .	Sweden
Swinemunde ( <i>Out Port of Stettin</i> ) . . . .	Prussia
Sychnos, or Sikino—Iland . . . .	Greece
Sydney ( <i>Port Jackson</i> ) . . . .	New South Wales
Sydney ( <i>Cape Breton</i> ) . . . .	Nova Scotia, &c.
Syes . . . .	Denmark
Sylle . . . .	Norway
Sylt, or Syltöe—Iland ( <i>Slesvig</i> ) . . . .	Denmark
Symi, or Simi—Iland ( <i>Asia</i> ) . . . .	Turkish Dominions
Syra—Iland and Port . . . .	Greece
Syracuse ( <i>Sicily</i> ) . . . .	Italy—Naples and Sicily
Taars . . . .	Denmark
Tabasca . . . .	Venezuela
Tabasco ( <i>Gulf of Mexico</i> ) . . . .	Mexico
Table Bay . . . .	Cape of Good Hope
Tacames, or Atacames . . . .	Ecuador
Tacna— <i>See</i> Arica.	
Tadoussac . . . .	Canada
Taganrog . . . .	Russia—Black Sea
Tahiti, or Otaheite <sup>(1)</sup> —Iland . . . .	South Sea Islands, viz., Society
Talcahuano . . . .	Chili
Taling ( <i>Slesvig</i> ) . . . .	Denmark
Talmont ( <i>Charente Inf.</i> ) . . . .	France
Tamatave . . . .	Madagascar
Tampico, or Tamaulipas . . . .	Mexico
Tancarville ( <i>Seine Inf.</i> ) . . . .	France
Tangacherr . . . .	British India—Malabar Coast
Tangiers . . . .	Morocco
Tankaria Bunder ( <i>Gujerat</i> ) . . . .	Continental India—B. T.
Tanque . . . .	Chili
Tantamquerry . . . .	West Coast of Africa
Taormina ( <i>Sicily</i> ) . . . .	Italy—Naples and Sicily
Tappahannock . . . .	United States of America
Tappanoely . . . .	Islands of Indian Seas, Sumatra

(1) Tahiti is under the protection, but not under the dominion, of France.  
—Treasury Letter, 17th April, 1849.

PORTS.	COUNTRIES TO WHICH BELONGING.
Tarranger . . . . .	Norway
Taranto ( <i>Naples</i> ) . . . . .	Italy—Naples and Sicily
Tarragona ( <i>Mediterranean</i> ) . . . . .	Spain
Tarsus, or Tersous . . . . .	Turkish Dominions
Tartigo—River . . . . .	Canada
Tarvistad . . . . .	Norway
Tastiginn . . . . .	Canada
Tatmagush . . . . .	Nova Scotia
Tatta ( <i>Sinde</i> ) . . . . .	Continental India—B.T.
Tavira, or Tavila . . . . .	Portugal Proper
Tavoy ( <i>Tenasserim</i> ) . . . . .	Continental India—B. T.
Teaki, or Ithaca—Iland . . . . .	Ionian Islands
Tegani ( <i>Island of Samos</i> ) . . . . .	Turkish Dominions
Tehuanteepe (Pacific) . . . . .	Mexico
Tellicherry . . . . .	Continental India—B. T.
Temeni . . . . .	Greece
Tenedos—Iland ( <i>Asia</i> ) . . . . .	Turkish Dominions
Teneriffe—Iland . . . . .	Canary Islands
Tennez . . . . .	Algeria
Terceira—Iland . . . . .	Azores
Tergoes, or Tergouw, or Gouda . . . . .	Holland
Terhensen . . . . .	
Termini ( <i>Sicily</i> ) . . . . .	” Italy—Naples and Sicily
Termonde . . . . .	Belgium
Termunterziel . . . . .	Holland
Ternate—Iland ( <i>Dutch</i> ) . . . . .	Islands of Indian Seas, viz., Ternate
Terneusa . . . . .	Holland
Terracina . . . . .	Italy—Papal Territories
Terra Nova ( <i>Sicily</i> ) . . . . .	” —Naples and Sicily
Terschelling, or Schelling . . . . .	Holland
Terveer, or Veere . . . . .	”
Teste, La ( <i>Gironde</i> ) . . . . .	France
Tettenbullspiecker . . . . .	Denmark
Tettensersiel . . . . .	Oldenburg
Tetuan . . . . .	Morocco
Teufels Bruske . . . . .	Oldenburg
Texel—Iland . . . . .	Holland
Theodosia, or Feodosia . . . . .	Russia—Black Sea
Théoules ( <i>Var—Mediterranean</i> ) . . . . .	France
Thermia, or Cythnos—Iland . . . . .	Greece
Thisted ( <i>Denmark Proper</i> ) . . . . .	Denmark
Tholen . . . . .	Holland
Thomaston . . . . .	United States of America
Thorshavn ( <i>Island of Stromööe</i> ) . . . . .	Iceland and Faroe Islands
Three Rivers . . . . .	Prince Edward Island
Three Rivers, or Trois Rivières . . . . .	Canada
Thronion . . . . .	Greece
Thuro ( <i>Côtes du Nord</i> ) . . . . .	France
Tidore—Iland . . . . .	Islands of Indian Seas, Tidore
Tierra Vieja . . . . .	Spain

PORTS.	COUNTRIES TO WHICH BELONGING.
Tigre—Island ( <i>Salvador</i> )	Central America
Timmel . . . . .	Hanover
Timor(?)—Island . . . . .	Islands of Indian Seas, viz., Timor
Tino, or Tinos—Island . . . . .	Greece
Tiset ( <i>Jutland</i> ) . . . . .	Denmark
Tizzano ( <i>Corsica</i> ) . . . . .	France
Tobago—Island . . . . .	British W. I. Islands, Tobago
Tobasco . . . . .	Honduras
Tocapilba . . . . .	Bolivia
Toenstedt, or Toedstrand . . . . .	Denmark
Toggerund . . . . .	Sweden
Tolari ( <i>Corsica</i> ) . . . . .	France
Tolle ( <i>one of the Months of the Po</i> )	Italy—Austrian Territories
Tolon—Island ( <i>Gulf of Nauplio</i> )	Greece
Tolu ( <i>Atlantic</i> ) . . . . .	New Grenada
Tomarowo, or Reni . . . . .	Wallachia and Moldavia
Tomé ( <i>Bay of Concepcion</i> ) . . . . .	Chili
Tonder, or Tondern ( <i>Slesvig</i> ) . . . . .	Denmark
Tongoy . . . . .	Chili
Tonquin, or Kesho . . . . .	Continental India—Camboja, &c.
Tónning, or Tönningen ( <i>Slesvig</i> ) . . . . .	Denmark
Tönsberg . . . . .	Norway
Tootiginn . . . . .	Canada
Topocalma . . . . .	Chili
Torea . . . . .	Sweden
Torefors . . . . .	"
Toreko . . . . .	"
Tornbye, or Tornebye . . . . .	Denmark
Tornea . . . . .	Russia—Northern Ports
Torrevieja . . . . .	Spain
Torrox ( <i>Mediterranean</i> ) . . . . .	"
Tortola—Island . . . . .	British W. I. Islands, Tortola
Tortoralillo . . . . .	Chili
Tortosa ( <i>Mediterranean</i> ) . . . . .	Spain
Tossa ( <i>ditto</i> ) . . . . .	"
Totocallillo . . . . .	Chili
Touques ( <i>Calvados</i> ) . . . . .	France
Toulanhéry ( <i>Côtes du Nord</i> ) . . . . .	"
Toulon ( <i>Var—Mediterranean</i> ) . . . . .	"
Tradetown ( <i>Republic of Liberia</i> )	Western Coast of Africa
Tranche, La ( <i>Vendée</i> ) . . . . .	France
Trancoso . . . . .	Brazil
Tranquebar . . . . .	Continental India—B. T.
Trapani ( <i>Sicily</i> ) . . . . .	Italy—Naples and Sicily
Träß . . . . .	" —Austrian Territories
Travemünde ( <i>Lübeck</i> ) . . . . .	Hanseatic Towns
Trebisond, ( <i>Black Sea</i> ) . . . . .	Turkish Dominions

(1) Drilli, on this island, belongs to the Portuguese—the rest of the island to the Dutch.

PORTS.	COUNTRIES TO WHICH BELONGING.
Tréboul ( <i>Finistere</i> ) .	France
Tréguier ( <i>Côtes du Nord</i> ) .	"
Tréhiguier ( <i>Morbihan</i> ) .	"
Trelleborg .	Sweden
Tremblade, La ( <i>Charente Inf.</i> ) .	France
Tréport ( <i>Seine Inf.</i> ) .	"
Trieste . . . . .	Italy—Austrian Territories
Trimalhassel . . . . .	British India
Trincomalee . . . . .	Ceylon
Trinidad—Island . . . . .	British W. I. Islands, Trinidad
Trinidad de Cuba . . . . .	Foreign W. I. Islands, Cuba
Trinissa ( <i>Maina</i> ) . . . . .	Greece
Trinité, La ( <i>Morbihan</i> ) . . . . .	France
Trinité La . . . . .	Foreign W. I. Islands, Martinique
Trinity . . . . .	Newfoundland
Triphylia . . . . .	Greece
Tripoli . . . . .	Syria and Palestine
Tripoli . . . . .	Tripoli
Trizonia . . . . .	Greece
Troense . . . . .	Denmark
Trois Pistoles . . . . .	Canada
Trois Rivières, or Three Rivers . . . . .	"
Trolhatten . . . . .	Sweden
Tromsöe . . . . .	Norway
Trondhjem, or Drontheim . . . . .	"
Tropea ( <i>Naples</i> ) . . . . .	Italy—Naples and Sicily
Trosa . . . . .	Sweden
Trouville ( <i>Calvados</i> ) . . . . .	France
Troy—Coast of ( <i>Asia Minor</i> ) . . . . .	Turkish Dominions
Truro . . . . .	Nova Sootia
Truxillo ( <i>Honduras—Atlantic</i> ) . . . . .	Central America
Truxillo . . . . .	Peru
Tvedstrand . . . . .	Norway
Tucacas . . . . .	Venezuela
Tuddry . . . . .	British India—Malabar Coast
Tudy ( <i>Finistere</i> ) . . . . .	France
Tudy—Port ( <i>Morbihan</i> ) . . . . .	"
Tumaco ( <i>Pacific</i> ) . . . . .	New Grenada
Tunis . . . . .	Tunis
Turballe, Le ( <i>Loire Inf.</i> ) . . . . .	France
Turk's Island . . . . .	British W. I. Islands, Bahamas
Turon, or Hansan ( <i>Cochin China</i> ) . . . . .	Continental India—Camboja, &c.
Tuspan ( <i>Gulf of Mexico</i> ) . . . . .	Mexico
Tuticorin . . . . .	Continental India—B. T.
Tuzla ( <i>Asia Minor</i> ) . . . . .	Turkish Dominions
Twedstrand . . . . .	Norway
Twielienfleth ( <i>on the Elbe</i> ) . . . . .	Denmark
Twillingate . . . . .	Newfoundland
Twofold Bay . . . . .	New South Wales
Tyre, or Sour . . . . .	Syria and Palestine

PORTS.	COUNTRIES TO WHICH BELONGING.
Vaagoe—Island . . . . .	Iceland and Faroe Islands
Vaddo . . . . .	Sweden
Vakkeror . . . . .	Norway
Valdivia ( <i>Inland Port</i> ) . . . . .	Chili
Valencia ( <i>Mediterranean</i> ) . . . . .	Spain
Valetta, La . . . . .	Malta
Valparaiso . . . . .	Chili
Vancouver—Island . . . . .	Hudson's Bay Settlements
Vannes ( <i>Morbihan</i> ) . . . . .	France
Varde, or Warde ( <i>Jutland</i> ) . . . . .	Denmark
Vardoe . . . . .	Norway
Varel, or Vareliersiel . . . . .	Oldenburg
Varelziel, or Varelsiehl . . . . .	"
Varna ( <i>Europe—Black Sea</i> ) . . . . .	Turkish Dominions
Vasa, or Wasa . . . . .	Russia—Northern Ports
Vasto ( <i>Naples</i> ) . . . . .	Italy—Naples and Sicily
Vatekå . . . . .	Greece
Vathi ( <i>Island of Samos</i> ) . . . . .	Turkish Dominions
Vathi ( <i>Island of Ithaca</i> ) . . . . .	Ionian Islands
Vecchio, Porto ( <i>Corsica</i> ) . . . . .	France
Vedbecke ( <i>on the Elbe</i> ) . . . . .	Denmark
Veendam . . . . .	Holland
Veere, or Terveere . . . . .	"
Vega ( <i>Bay of Biscay</i> ) . . . . .	Spain
Vegesack ( <i>Bremen</i> ) . . . . .	Hanseatic Towns
Veile, or Weile ( <i>Jutland</i> ) . . . . .	Denmark
Vela, La . . . . .	Venezuela
Vellempé . . . . .	Denmark
Vellerup . . . . .	"
Vemmeltofle . . . . .	"
Vendres, Port ( <i>Pyrénées Orient</i> ) . . . . .	France
Venice ( <i>Venezia</i> ) . . . . .	Italy—Austrian Territories
Venloos Bay . . . . .	Ceylon
Venzolasca ( <i>Corsica</i> ) . . . . .	France
Vera ( <i>Mediterranean</i> ) . . . . .	Spain
Vera, Cruz ( <i>Atlantico</i> ) . . . . .	Mexico
Verdon ( <i>Gironde</i> ) . . . . .	France
Verringen . . . . .	Holland
Versavah . . . . .	Continental India—B. T.
Verte Bay ( <i>Cumberland</i> ) . . . . .	Nova Scotia
Verte—Isla . . . . .	Canada
Verte Rivière . . . . .	"
Viana . . . . .	Portugal Proper
Viareggio . . . . .	Italy—Lucca
Viborg ( <i>Denmark Proper</i> ) . . . . .	Denmark
Vicksburg . . . . .	United States of America
Victoria . . . . .	Hong Kong
Victoria, Fort,—or Bancoot . . . . .	Continental India—B. T.
Victoria, Fort ( <i>Cape Coast</i> ) . . . . .	Africa—B. P. on the Gold Coast

PORTS.	COUNTRIES TO WHICH BELONGING.
Victoria, Fort ( <i>Straits of Juan de Fuca—Vancouver's Island</i> )	British Columbia
Victoria, or Port Cooper	New Zealand
Vieille Roche ( <i>Morbihan</i> )	France
Vienna . . . . .	United States of America
Vicques . . . . .	Porto Rico
Vignolle, La ( <i>Bouches du Rhone</i> )	France
Vigo ( <i>Atlantic</i> ) . . . . .	Spain
Villa de Lorente . . . . .	Naples and Sicily
Villa do Conde . . . . .	Portugal Proper
Villa Franca ( <i>St. Michaels</i> ) . . . . .	Azores
Villa Garcia ( <i>Atlantic</i> ) . . . . .	Spain
Villages, Les ( <i>Charente Inf.</i> ) . . . . .	France
Villa Nova do Portimão . . . . .	Portugal Proper
Villa Nova do Porto . . . . .	Portugal Proper
Villa Nueva ( <i>Mediterranean</i> ) . . . . .	Spain "
Villareal . . . . .	Portugal Proper
Villaricos . . . . .	Spain
Villaviciosa ( <i>Bay of Biscay</i> ) . . . . .	"
Villequier ( <i>Seine Inf.</i> ) . . . . .	France
Villerville ( <i>Calvados</i> ) . . . . .	"
Vinaros ( <i>Mediterranean</i> ) . . . . .	Spain
Vinzorla . . . . .	Continental India—B. T.
Visdal . . . . .	Norway
Vivero ( <i>Bay of Biscay</i> ) . . . . .	Spain
Vivien, St. ( <i>Gironde</i> ) . . . . .	France
Vivier, Le ( <i>Ille et Vilaine</i> ) . . . . .	"
Vixøe ( <i>Denmark Proper</i> ) . . . . .	Denmark
Vizagapatam . . . . .	Continental India—B. T.
Vlaardingen . . . . .	Holland
Vliessingen, or Flushing . . . . .	"
Vlieland . . . . .	"
Volano . . . . .	Papal Territories
Volo ( <i>Europe</i> ) . . . . .	Turkish Dominions
Vollenhoven . . . . .	Holland
Vonizza, or Vonizza . . . . .	Greece
Vordingborg ( <i>Zealand</i> ) . . . . .	Denmark
Vostizza ( <i>Gulf of Lepanto</i> ) . . . . .	Greece
Vourla ( <i>Gulf of Smyrna</i> ) . . . . .	Turkey
Uckermunde . . . . .	Prussia
Udbychog . . . . .	Denmark
Uddewalla . . . . .	Sweden
Uetersen ( <i>on the Elbe</i> ) . . . . .	Denmark
Uggerbye ( <i>Jutland</i> ) . . . . .	"
Ulhas . . . . .	Russia—Northern Ports
Uleaborg . . . . .	Sweden
Umea . . . . .	Norway
Unica . . . . .	Turkish Dominions
Unieh ( <i>Asia Minor</i> ) . . . . .	

PORTS.	COUNTRIES TO WHICH BELONGING.
Upolu, or Oyolava . . . . .	South Sea Islands, viz., Navigator's
Uppernavick ( <i>in Davis's Straits</i> ) . . . . .	Greenland and Davis's Straits
Upsala . . . . .	Sweden
Uspanapa . . . . .	Spain
Utrecht . . . . .	Holland
Wadsoe . . . . .	Sweden
Wadstena . . . . .	"
Wahran, or Oran . . . . .	Algeria
Waikane . . . . .	New Zealand
Wakefield . . . . .	"
Waldemarsvic . . . . .	Sweden
Waldoboro . . . . .	United States of America
Wallace . . . . .	Nova Scotia
Walton . . . . .	"
Wangeroog . . . . .	Oldenburg
Warberg . . . . .	Sweden
Warde, or Varde ( <i>Jutland</i> ) . . . . .	Denmark
Wareham . . . . .	United States of America
Warnemünde ( <i>Rostock</i> ) . . . . .	Mecklenburg
Warren . . . . .	United States of America
Warverost, or Waverost . . . . .	Denmark
Warwerard . . . . .	"
Wassa, or Vassa . . . . .	Russia—Northern Ports
Washington ( <i>North Carolina</i> ) . . . . .	United States of America
Watchman's Cape . . . . .	Patagonia
Waterford . . . . .	Nova Scotia
Waterloo Bay . . . . .	Cape of Good Hope
Wedbecke ( <i>on the Elbe</i> ) . . . . .	Denmark
Wedel ( <i>ditto</i> ) . . . . .	"
Weddewarden . . . . .	Hanover
Weener, or Weeme . . . . .	"
Weile, or Veile ( <i>Jutland</i> ) . . . . .	Denmark
Welchpool ( <i>Campobello</i> ) . . . . .	New Brunswick
Wellington . . . . .	New Zealand
Wersteras . . . . .	Sweden
Wesserdeich . . . . .	Oldenburg
Wester Accummersiel . . . . .	Hanover
Wester Island . . . . .	Norway
Westernport . . . . .	Victoria
Westervick . . . . .	Sweden
Westport . . . . .	United States of America
Westport . . . . .	Nova Scotia
West Zaandam . . . . .	Holland
Wewelsfleth ( <i>on the Elbe</i> ) . . . . .	Denmark
Whamps—Anchorage . . . . .	China
Whornerhafen . . . . .	Denmark
Whydah . . . . .	Western Coast of Africa
Wiepels . . . . .	Oldenburg
Wifstawharf . . . . .	Sweden

PORTS.	COUNTRIES TO WHICH BELONGING.
Williamstadt . . . . .	Holland
Williamstown . . . . .	Victoria
Wilmington . . . . .	United States of America
Wilmot . . . . .	Nova Scotia
Wilster ( <i>on the Elbe</i> ) . . . . .	Denmark
Windau . . . . .	Russia—Northern Ports
Windsor . . . . .	Nova Scotia
Winebah ( <i>Cape Coast Castle</i> ) . . . . .	B. P.—Gold Coast, Africa
Winschoten . . . . .	Holland
Wisby ( <i>Isle of Gothland</i> ) . . . . .	Sweden
Wiscassett . . . . .	United States of America
Wisch . . . . .	Hanover
Wischafen . . . . .	"
Wismar . . . . .	Mecklenburg
Witteren. . . . .	Belgium
Woahoo Island . . . . .	South Sea Islands, viz., Sandwich
Wohrden ( <i>Holstein</i> ) . . . . .	Denmark
Wolgast . . . . .	Prussia
Wollerwick . . . . .	Denmark
Wollin . . . . .	Prussia
Woodstock . . . . .	New Brunswick
Worecum . . . . .	Holland
Wordenhafen ( <i>Holstein</i> ) . . . . .	Denmark
Wordinborg ( <i>Zealand</i> ) . . . . .	"
Wormerveer . . . . .	Holland
Worsaae . . . . .	Denmark
Wremen . . . . .	Hanover
Wronnelbick . . . . .	Sweden
Wullersum . . . . .	Denmark
Wuwanis ( <i>in Gujarat</i> ) . . . . .	Continental India—B. T.
Wyborg . . . . .	Russia—Northern Ports
Wyborg, or Viborg . . . . .	Denmark
Wyck . . . . .	"
Xagua, or Zagua . . . . .	Foreign W. I. Islands—Cuba
Xavea, or Xabea ( <i>Mediterranean</i> ) . . . . .	Spain
Xeros, or Saros ( <i>Europe</i> ) . . . . .	Turkish Dominions
Xicoso—Island . . . . .	Japanese Islands
Ximo—Island . . . . .	"
Yaffa, or Jaffa . . . . .	Syria and Palestine
Yalahao ( <i>Yucatan</i> ) . . . . .	Mexico
Yalta, or Jalto . . . . .	Russia—Black Sea
Yarmouth . . . . .	Nova Scotia
Yawry Bay . . . . .	Western Coast of Africa
Yerba Buena, or San Francisco . . . . .	United States of America
Yeski . . . . .	Russia—Black Sea
Ylo . . . . .	Peru
York . . . . .	United States of America
York Factory ( <i>Hudson's Bay</i> ) . . . . .	Hudson's Bay Settlements

PORTS.	COUNTRIES TO WHICH BELONGING.
Yorktown ( <i>Virginia</i> ) . . . . .	United States of America
Y Pala—River ( <i>Pacific</i> ) . . . . .	Mexico
Yport ( <i>Seine Inf.</i> ) . . . . .	France
Ysabel ( <i>Guatemala</i> ) . . . . .	Central America
Ysellmonde . . . . .	Holland
Yslay, or Islay ( <i>Port of Arequipa</i> ) . . . . .	Peru
Ystad . . . . .	Sweden
Ystapa ( <i>Port of Guatemala</i> ) . . . . .	Central America
Zaandam, or Saardam . . . . .	Holland
Zacatula ( <i>Pacific</i> ) . . . . .	Mexico
Zacholi . . . . .	Greece
Zaffi ( <i>Mogadore</i> ) . . . . .	Morocco
Zagua, or Xagua . . . . .	Foreign W. I. Islands, Cuba
Zante—Iland and Port . . . . .	Ionian Islands
Zanzibar—Iland (?) . . . . .	Eastern Coast of Africa
Zanzonate ( <i>Salvador—Pacifico</i> ) . . . . .	Central America
Zapota ( <i>Atlantic</i> ) . . . . .	New Grenada
Zapote . . . . .	Foreign W. I. Islands, Cuba
Zara ( <i>Dalmatia</i> ) . . . . .	Italy—Austrian Territories
Zaverde ( <i>Karlali</i> ) . . . . .	Greece
Zawry Bay . . . . .	West Coast of Africa
Zea, or Kea . . . . .	Greece
Zealand—Iland . . . . .	Denmark
Zebu—Iland . . . . .	Philippine Islands
Zeitoun, or Lamia . . . . .	Greece
Zele . . . . .	Belgium
Zengg, or Segna ( <i>Dalmatia</i> ) . . . . .	Italy—Austrian Territories
Zerini ( <i>Island of Cyprus</i> ) . . . . .	Turkish Dominions
Zesarida ( <i>Coro</i> ) . . . . .	Venezuela
Zierickzee . . . . .	Holland
Zolotitza ( <i>White Sea</i> ) . . . . .	Russia—Northern Ports
Zuidbroek . . . . .	Holland
Zwartesluis . . . . .	"
Zwolle . . . . .	"
Zyghur . . . . .	Continental India—B. T.

(<sup>1</sup>) Under the dominion of the Imaum of Muscat.

## THE CHANNEL ISLANDS AND BRITISH POSSESSIONS ABROAD.

*Prohibited Goods not to be shipped from the Channel Isles to the United Kingdom.*—If in the Channel Islands any goods, the importation of which into the United Kingdom is prohibited or any goods in any packages, or in any manner in which the same cannot be legally imported into the United Kingdom, shall be shipped or brought to any wharf or other place to be shipped on board any ship clearing for the United Kingdom, such goods shall be forfeited; and any person knowingly concerned therein, shall forfeit 100*l.*, or treble the value of the goods.—18 & 19 Vict. cap. 96, s. 20.

*Reward to Officers for seizures in the Channel Islands.*—Where any seizures of tobacco or spirits shall be made in the Channel Islands, or within one league of the coast thereof, by any officer of customs, or person employed for the prevention of smuggling; it shall be lawful for the commissioners of the customs to allow to such officer or person, such reward beyond the sum directed by the 184th section of the “Customs Consolidation Act, 1853,” as the said commissioners may deem advisable, not exceeding the sum of £5.—S. 21.

*Spirits from and to the Channel Islands, in ships of less than 50 tons, and casks of 20 gallons, forfeited.*—*Exceptions.*—No spirits (except rum of the British plantations) shall be imported into, or exported from, the Channel Islands, or be removed from one to another of the said islands, or be carried coastwise from one part to another thereof, or shall be shipped in any ship of less burden than 50 tons, nor in any cask or other vessel of less contents than 20 gallons; and all spirits imported or exported, &c. contrary hereto, shall be forfeited, together with the ship, and any boat carrying the same. But nothing herein contained shall extend to spirits imported in any such ship in glass bottles as part of the cargo, nor to spirits really intended for the use of the seamen and passengers during their voyage, and not more in quantity than is necessary for that purpose; nor to any warehoused goods exported from the United Kingdom in ships of not less than 40 tons burden, being regular traders to those islands; nor to any boat of less burden than 10 tons, for having on board at any one time foreign spirits of the quantity of 10 gallons or under; such boat having a licence for the purpose of being employed in carrying goods for the Island of Sark, which licence such officer of Customs is hereby required to grant without fee or reward; but if any such boat shall have on board at any one

time a greater quantity of spirits than 10 gallons, unless in casks or packages of the size and contents of 20 gallons at the least, such spirits and boat shall be forfeited.—S. 19.

*Tobacco may be imported into Channel Islands in packages of the same weight as may be imported into the United Kingdom.*—No tobacco, cigars, or snuff shall be imported into the Channel Islands, or be carried from one to another of the said islands, or from one to another part thereof, unless in ships of not less than 50 tons burden, except from the United Kingdom, in ships of not less than 40 tons burden, regularly trading from thence to those islands, nor unless in packages of the same weight as may be imported into the United Kingdom, nor unless the provisions under which such goods may be imported into the United Kingdom are complied with.—S. 18.

*Certificate of production of goods in Guernsey, &c.*—Any person about to export from the Channel Islands to the United Kingdom, or to any of the B. P. in America or the Mauritius, goods the growth or produce of those islands; or goods manufactured from materials which were the growth or produce thereof; or of the United Kingdom; or of materials duty-free in the United Kingdom; or whereupon the duty has been there paid, and not drawn back, may go before any magistrate of such island, and make declaration that the goods are of such growth, produce, or manufacture, and the magistrate shall sign the declaration; and thereupon the governor of the island, upon the delivery of such declaration, shall grant a certificate of the proof contained in such declaration, stating the ship in which, and the port to which, the goods are to be exported.—16 & 17 Vict. cap. 107, s. 180.

*Ships not to sail from Channel Islands without Clearance—Forfeiture.*—No ship or boat belonging wholly or in part to Her Majesty's subjects shall sail from the Channel Islands without a clearance, whether in ballast or having a cargo; and if with cargo, the master shall give bond in double the value thereof for its due landing at the port for which such ship or boat clears; and every such ship or boat not having such clearance, or which, having a clearance for her cargo, shall be found light, or to have discharged any part thereof before arrival at her destination, shall be forfeited.—S. 205.

*Absolute prohibitions into the B. P. in America and the Mauritius.*—Gunpowder, ammunition, arms, or utensils of war, except from the United Kingdom or any B. P., and base or counterfeit coin.

*Restrictions.—Rum may be imported into B. P. in the West Indies, South America, and the Mauritius, in certain cases.*—Rum, the produce of any B. P. within the limits of the E. I.

Co's. charter (except as hereinafter provided,) or being of foreign produce, is prohibited to be brought into any B. P. in South America, the West Indies, (the Bahama or Bermuda Islands not included,) (1) or into the Mauritius, except to be warehoused for exportation only ; and may also by Order in Council be prohibited to be imported into the Bahama and Bermuda Islands. But it shall be lawful to import into any B. P. in the West Indies, and South America, and into the Mauritius, Rum the produce of any B. P. within the limits of the E. I. Co.'s charter into which the importation of rum, the produce of a foreign country, or of a B. P. into which foreign Rum may be imported, has been prohibited ; but no such Rum shall be so entered unless the master of the importing ship deliver a certificate of origin, that it was the produce of the district, and that the importation of foreign Rum, or Rum the growth of a B. P. into which foreign Rum can be legally imported, is prohibited ; and the master shall make declaration that such certificate was received by him at the place where the goods were taken on board, and that they are the goods therein-mentioned.—S. 159.

*Rum though British, deemed foreign in certain cases.*—Rum (although the same may be of British plantations) exported from any of the B. P. in America into which like goods of foreign production may be imported, upon subsequent importation from thence into the B. P. in America or the Mauritius into which such goods, being of foreign production, cannot be legally imported, or into the United Kingdom, shall be deemed of foreign production, unless the same shall have been duly warehoused, and exported direct to such other B. P., or to the United Kingdom.—S. 162.

*Coasting Trade of the British Possessions.*—No goods or passengers shall be carried from one part to another of any B. P. in Asia, Africa, or America, except in British ships. (2)  
—S. 163.

#### *Captains of ships not to sail without Certificate from clearing*

(1) The islands in the bay of Honduras, called "The Bay Islands," to be excluded to the same extent.—18 & 19 Vict. cap. 122, s. 17.

(2) Whereas an address has been presented to her Majesty by the Legislative Council and the House of Assembly of the Cape of Good Hope, praying her Majesty to authorise and permit the conveyance of goods and passengers from one part of that colony to any other part of the same in other than British vessels.

Now, therefore, her Majesty, by and with the advice of her Privy Council, and in virtue of the authority committed to her, doth order, and it is hereby ordered, that from and after the day of the date of this order, goods and passengers may be conveyed from any one part of the colony of the Cape of Good Hope to any part thereof in other than British ships.

(Signed) C. GREVILLE.

At the Court at Windsor, the 7th day of December, 1855.

*Officer that no part of the Cargo is placed on Deck.*—Before any clearing officer permits a ship laden with wood goods to clear from any British port in North America or Honduras for any port in the United Kingdom, after the 1st of September or before the 1st of May in any year, he shall ascertain that the whole cargo is below deck, and give the master a certificate to that effect; and no ship so laden shall sail from any of the ports aforesaid for the United Kingdom at such time until the master has obtained such certificate.—S. 170.

*Certificate of Production for Spirits.*—*Declarations of grower, exporter, and master, also as to certificate of production on re-exportation.*—Before any Spirits shall be shipped for exportation in any B. P. in America, or the Island of Mauritius, as the produce of either possession, the proprietor of the estate, or his agent, shall make declaration in writing that such goods are the produce thereof; and the person entering and shipping the goods shall deliver such declaration to the officer of Customs, and shall make declaration before him that the goods to be shipped are the same as mentioned in such first declaration; and the master shall, before clearance, make declaration that the goods are those mentioned in such first declaration, to the best of his knowledge and belief. And before any spirits shall be shipped as being the produce of some other such possession, the exporter in the entry outwards shall state the place of production, and refer to the entry inwards and landing of such goods, and make a declaration to the identity of the same.—S. 176 & 177.

*Certificate of production of Colonial Wine.*—The shipper of colonial wine for exportation may go before the chief officer of Customs, and make declaration that the wine was really and *bona fide* the produce of such B. P.; and the officer is hereby required to grant a certificate thereof, stating the name and destination of the ship in which the wine is to be exported.(1)—S. 179.

(1) The imposition of imperial duties in the British Possessions abroad has been abolished, and the collection of their local imposts is now regulated by Colonial acts and ordinances, subject only to approval and confirmation by the home government, and to the comprehensive provision which declares null and void all local colonial acts, bye-laws, or customs that are repugnant to the imperial laws relating to the customs, trade, and navigation. The office of collector of imperial duties is obsolete—the Crown officers in the Possessions abroad being now denominated Comptrollers of Customs and Navigation.

**REGULATIONS APPLICABLE TO PERSONS  
NOMINATED TO OFFICES IN H. M. CUSTOMS.**

---

**Amended Rules applicable to persons nominated to Offices in the Customs; shewing the ages for admission; the proofs that will be required in regard to age, state of health, previous character and pursuits; the qualifications necessary for the various offices; and the instruction and probation which the parties will be required to undergo.**

**AGE.**

The age of admission to the Establishment<sup>(1)</sup> to be as follows, viz. :—

**IN-DOOR OFFICERS.      MUST HAVE COMPLETED.      MUST NOT EXCEED.**

Clerks and Extra Clerks—16 years of age.    25 years of age.

**OUT-DOOR OFFICERS.**

Landing Waiters . . . .	}	20   ,   ,   ,   ,	25   ,   ,   ,   ,
Gaugers . . . .			
Coast Officers. . . .			
Weighers . . . .			

Tidewaiters . . . .

Extra Clerks and Extra Officers promoted to the above Offices on the Establishment, to be admitted up to the age of 40 years, provided they were first employed in the Customs before they attained the age of 25, and had been so employed not less than six months in each year.—T. O. 17 April, 1856.

Boatmen . . . .	}	21 years of age.	30 years of age.
Watchmen . . . .			

Housekeepers . . . .

Doorkeepers. . . .

Messengers . . . .

## PROOF OF AGE.

1st. Persons born in England or Wales subsequently to the 30th day of June, 1837, should produce certificates from the Registrar General of births, &c., or his local officers, and in ordinary cases no further evidence will be required. Any person not producing such certificate must account for its non-production, and must prove his age by evidence satisfactory to the Commissioners.

2nd. All other persons should produce certificates of baptism, duly signed, and in the regular form; but where a baptismal certificate is not produced, satisfactory reasons for its non-production must be assigned and verified.

Where certificates of baptism specify the time of birth, and no suspicion of irregularity exists, further evidence will not be required.

Where a baptismal certificate does not specify the time of birth, and where no baptismal certificate can be procured, the best evidence that can be given of the date of birth must be obtained. In the case of Dissenters, the non-parochial registers, deposited under the Act 3 & 4 Vict. cap. 92, with the Registrar-General in Somerset House, will be available. If evidence be offered by a family Bible or record, an extract therefrom must be made and subscribed by some credible and disinterested person, with the following form of attestation:—

*"This is a true extract from a Bible [or other book or document, as the case may be,] in the possession of  
residing at ;  
and the insertion therein of the date of the birth of appears to have been  
made at the time indicated."*

(Signed)  
(Profession)  
(Place of abode)

Dated this      day of

Should there be no record whatever of the date of birth, the evidence of some credible and disinterested person who can speak as to the age of the party, must be obtained. Such person must be required to make a solemn declaration in the statutory form before a magistrate, as to the date of birth, and as to the particular circumstances which enable him or her to speak to the fact.

## II. HEALTH.

Every person nominated to a situation, must produce a certificate, dated subsequently to the nomination, signed by a Member of one of the Colleges of Physicians or Surgeons, or of the Apothecaries' Company, or a Medical Graduate of an University; and such certificate to be in the form following:—

*"I hereby certify, that I have this day personally examined Mr. , proposed to be appointed to the junior situation of*

*in the department of , and that I believe him to be free from any physical defect or disease which would be likely to interfere with the proper discharge of his duties.*

(Signed)

(Professional title)

(Address)

Should there be any special circumstances, they should be stated, with such explanations as may be necessary, before the words "and I believe him to be free," &c., and the certificate should proceed "under [or notwithstanding] the circumstances herein appearing I believe him to be free, &c."

## III. CHARACTER.

Persons who have been previously employed in any department of the public service should without delay communicate the fact of their having been so employed.

Those previously in the employ of private individuals, should name their last employer as one of their Referees.

Those who have left school within two years before their nomination should name their last schoolmaster as one of their Referees.

All parties must produce papers, in the forms<sup>(1)</sup> which will be furnished on each nomination. The counter-signature of a justice of the peace, clergyman of the Established or Roman Catholic Church, or of a recognized minister of some other religious denomination, must be obtained, where the referees are not themselves justices of the peace, or ministers.

No person will be admitted to the Service who shall have been guilty of an offence against the Revenue Laws, or who shall have been dismissed from any other department of the public service, or who may not be free from debt, proof of which must be furnished.

---

(1) Copies of the Forms at present in use will be found at p.p. 297—299.

**EXAMINATION.**

Persons nominated to situations in the Customs must present themselves within one month from the date of the nomination, in order to take up their appointments; and they will undergo an examination as follows, viz. :—

**I. Clerks in the Solicitor's office :—**

- 1st. Exercise designed to test handwriting and orthography.
- 2nd. Arithmetic, including vulgar and decimal fractions.
- 3rd. English composition.
- 4th. Geography.
- 5th. English history.
- 6th. Latin.

**II. Clerks not in the Solicitor's Office, extra clerks, landing waiters, searchers, &c., coast officers and gaugers :—**

- 1st. Exercise designed to test handwriting and orthography.
- 2nd. Arithmetic, including vulgar and decimal fractions.
- 3rd. English composition.
- 4th. Geography.
- 5th. English history.

All persons nominated to the office of landing waiter will be required to exhibit a somewhat greater proficiency in the above subjects than that which will be deemed sufficient in the case of clerks, extra clerks, &c., and those nominated to the office of landing waiter at Newhaven, Dover, and Folkestone, must show some proficiency in French.

**III. Tidewaiters and weighers :—**

- 1st. Writing from dictation.
- 2nd. Arithmetic, (first four rules) and the different weights and measures.

**IV. Housekeepers and messengers must be able to read and write, and be acquainted with the first four rules of arithmetic.****V. Doorkeepers, boatmen, and watchmen must also be able to read and write.—T. O., 17th April, 1856.**

## LOCALITY OF EXAMINATIONS.

1. Persons nominated as clerks, extra clerks, landing waiters, and gaugers in London, and persons nominated as landing waiters at Folkestone, Dover and Newhaven, to be examined at the office of the Civil Service Commissioners, whatever may be the locality of their residence.

2. Persons nominated as tidewaiters, weighers, housekeepers, and messengers in London, and persons nominated to appointments of any description at other ports, except as above mentioned, to be examined as follows:—

<i>Residence.</i>	<i>To be examined.</i>
London and its neighbourhood	At the office of the Civil Service Commissioners.
Edinburgh and its neighbourhood	By the assistant examiner of the Commissioners in Edinburgh.
Dublin and its neighbourhood	By the assistant examiner of the Commissioners in Dublin.
Elsewhere	At the port nearest their residence, or at that which for special reasons the Board of Customs may direct.

*Note.*—In those cases where persons nominated to offices in London are examined at the outports, the parties will be required to be examined by the Medical Inspector of the Customs in London, before a final Certificate of Qualification will be granted by the Civil Service Commissioners.

The preliminary examination of persons appointed to offices in London, and not at present examined by the Civil Service Commissioners, to be conducted as follows:—

Persons nominated to be door- keepers	} To be examined by a clerk in the Secretary's office.
--	---

Persons nominated to be boat- men or watchmen	} To be examined by the Inspectors of the river.
--	---

The examinations at the out ports for the like situations to be by the collectors and comptrollers, the persons nominated being also subjected under the direction of those officers to such further examination as may be advisable by the landing surveyor, inspector of the river, or tide surveyor at the port; and in all cases the principal officers are to satisfy themselves, as far as practicable, that the parties are proper persons to be admitted into the service, and to state their own opinion as to the age of the parties when reporting the result of their inquiries.

## INSTRUCTION.

Upon the receipt of certificates of qualification from the Civil Service Commissioners, the candidates will be placed under instruction, or on probation as follows, viz. :—

Landing waiters and gaugers will be placed under a course of instruction for three months, *without pay*, and then on probation for six months.

Coast Officers—ditto for six weeks *without pay*, and then on probation for six months.

Clerks, extra clerks, tidewaiters, weighers, housekeepers, and messengers, will at once be placed on duty on probation for six months, and if at the expiration of that period they shall be certified to be duly qualified, and shall have performed the duty of their offices during that time, they will be admitted, and take rank and be paid the salary of their situations from the date of their commencing probation. The same rule will be observed as regards rank and pay in the case of landing waiters, gaugers, and coast officers, for the period of their probation.

Doorkeepers, boatmen, and watchmen, will be placed on duty on probation for a month, and will in like manner be allowed the pay of the offices to which they have been nominated.

In cases, however, where persons are found not to be qualified at the expiration of the period of their probation, their nominations will be cancelled, and they will not be entitled to the salary of the office for the period during which they have been on probation; but should their conduct have been in all respects satisfactory, the Board will consider whether any and what portion of the usual pay should be allowed.

With regard to persons already in the service who may be promoted to other offices, the Board will determine, with reference to the period of service—to the office held by the party—and to that to which he is nominated, whether any, and what further instruction, may be required.

When a party shall have obtained a certificate of qualification from the officers under whom he has been instructed, he is to be finally examined by the proper officers in London, or the collector and comptroller at the port, as the case may be, and the report of such officers, with the papers showing the instruction and examination which the party shall have undergone, submitted to the Board for their directions.

## FORM A.

Not to be filled in  
by the Candidate.

*Department to which nominated* \_\_\_\_\_  
*Branch or Class of Situation* \_\_\_\_\_  
*Locality of Situation* \_\_\_\_\_

\* This Form should be filled up fully and accurately by the Candidate himself.

1. Christian Name and  
Surname of Candidate (*in full*) .....  
Usual Signature .....

2. Address. (*If two,  
state both*) .....

3. Birth-day; age last  
Birth day; and place  
of Birth

4. Name, Residence,  
and Profession, &c.,  
of Father

5. Mention the School  
or Schools at which  
you were educated;  
the length of your  
stay in each; and the  
name of the Master  
of the School last at-  
tended .....

State your age on finally  
quitting School .....

6. Mention what was  
taught to you in the  
last School .....

7. With what branches  
of Education are you  
now conversant? ...

(State whether you are  
acquainted with His-  
tory, Geography,  
Book-keeping, by  
Double Entry, or any  
Dead or Foreign Lan-  
guage; also, how far  
your knowledge of  
Arithmetic extends;  
&c.) .....

FORM A. (*continued.*)

<p>8. What has been your occupation since leaving school? (<i>If in any professional, mercantile, or other situations, describe them, and state the amount of salary received per annum, and give the names and addresses of the principal persons with whom you may have been thus connected, and the length of time with each</i>) .....</p>	
<p>9. Referees as to character. <i>(Mention the names and addresses of two responsible persons who are well acquainted with you in private life.)</i></p>	
<p>10. Medical Referee. <i>(Give the name and address of the Medical Practitioner who has generally attended you or your family.)</i></p>	
<p>11. Are you free from pecuniary embarrassments? .....</p>	
<p>12. Have you been, on any former occasion, examined by the Civil Service Commissioners? If so, state when and for what situation. .....</p>	

## FORM B.

Statement respecting  
appointed to the Junior Situation of proposed to be

QUESTIONS.	ANSWERS.
1. Are you related to the Candidate? If so, what is the relationship?	
2. Are you well acquainted with the Candidate?	
3. From what circumstances does your knowledge of him arise?	
4. How long have you known him?	
5. Is he strictly honest and sober, intelligent and diligent?	
6. Do you believe him to be free from pecuniary embarrassments?	
7. What do you know of his education and acquirements?	
8. Has he ever been in the service of the Government, and, if so, in what situation?	
9. Are you aware of any circumstance tending to disqualify him for the situation which he now seeks?	
Signature . . . . .	
Address . . . . .	
Date . . . . .	

I certify that the answers above written and the signature thereto affixed are in the proper handwriting of  
and that the said  
is a person worthy of credit.

(The above certificate to be signed by a Justice of the Peace or recognized Minister of some Religious Denomination, unless the Referee be himself Justice or Minister.)

## THE MERCHANT SHIPPING ACT.<sup>(1)</sup>

(17 & 18 Vict. cap. 104, & 18 & 19 Vict. cap. 91.)

---

*Sections 1 to 12 contain interpretation clauses, and the functions of the Board of Trade, under whose superintendence the provisions of this Act, and of all other Acts relating to merchant ships and seamen, save such Acts as relate to the revenue, are to be carried into execution.*

*Officers may inspect Documents and muster Crews.*—Every officer of the Board of Trade, every commissioned officer of any of Her Majesty's ships on full pay, every British consular officer, the Registrar General of Seamen and his assistant, every chief officer of Customs, and every shipping master, may, in cases where he has reason to suspect the provisions of this Act are not complied with, exercise the following powers; viz.:—

He may require the owner, master, or any of the crew of a British ship to produce any official log books, or other documents relating to such crew in their possession or control: may require any such master to produce a list of all persons on board his ship, and take copies of such official log books, or documents: may muster the crew of any such ship: may summon the master to appear and give any explanation concerning such ship, her crew, or the said official log books or documents: any person refusing such demand shall, for each offence, incur a penalty not exceeding £10.—S. 13.

*Board of Trade may appoint Inspectors.*—The Board of Trade may, whenever it seems expedient, appoint an inspector to report upon the following matters; viz.:—

1. Upon the nature and cause of accident or damage which any ship has sustained or caused, or is alleged to have sustained or caused:

---

<sup>(1)</sup> This Act is divided into eleven parts:—Part 1, relates to the Board of Trade and its general functions.—2. To the registry, ownership, and measurement of British ships.—3. To masters and seamen.—4. To safety and prevention of accidents.—5. To pilotage.—6. To lighthouses.—7. To the mercantile marine fund.—8. To wrecks, casualties and salvage.—9. To liability of ship-owners.—10. To legal procedure, and 11 to miscellaneous matters. Such portions only of the said Act as are embraced in Parts 1, 2, 4 and 8, are herein published.

2. Whether the provisions of this Act, or any regulations made by virtue thereof, have been complied with:
3. Whether the hull and machinery of any steam ship are sufficient and in good condition.—S. 14.

*Powers of Inspectors.*—Every such inspector shall have the following powers; viz. :—

1. He may go on board any ship, and inspect the same, or any of the machinery, boats, equipments or articles on board to which the provisions of this Act apply, not unnecessarily detaining or delaying her from proceeding on any voyage:
2. He may enter and inspect any premises the entry or inspection of which may be requisite for the purpose of the report which he is directed to make:
3. He may, by summons under his hand, require the attendance of all such persons as he thinks fit to call before him and examine for such purpose, and may require answers to any inquiries he may make:
4. He may require the production of all books, papers, or documents which he considers important for such purpose:
5. He may administer oaths, or require every person examined by him to subscribe a declaration of the truth of the statements made by him in his examination.

Every witness so summoned, shall be allowed such expenses as would be allowed to any witness attending on subpoena to give evidence before any court of record. Every person refusing to attend, on tender of his expenses, shall incur a penalty not exceeding £10.—S. 15.

## BRITISH SHIPS: THEIR OWNERSHIP, MEASUREMENT, AND REGISTRY.

[APPLICABLE TO THE WHOLE OF HER MAJESTY'S DOMINIONS.]

*Description and Ownership of British Ships.*—No ship shall be deemed to be a *British Ship*, unless she belongs wholly to owners of the following description; viz. :—

1. Natural born British subjects: (<sup>1</sup>)

Provided that no natural born subject, who has taken the oath of allegiance to any foreign Sovereign or State, shall be entitled to be such owner, unless subsequently to

(<sup>1</sup>) A material alteration is made by the permission given to any natural born British subject, who has not taken the oath of allegiance to any Foreign state, to hold property in British ships, although not resident in Her Majesty's dominions.

taking such oath he has taken the oath of allegiance to Her Majesty ; and is, and continues to be, during the whole period of his so being an owner, resident in some place within Her Majesty's dominions ; or, if not so resident, member of a British factory, or partner in a house actually carrying on business in the United Kingdom, or some other place within Her Majesty's dominions :

2. Persons made denizens by letters of denization, or naturalized by or pursuant to any Act of the legislature, or by any Act or ordinance of the legislative authority in any British possession : (<sup>1</sup>)

Provided that such persons continue to be during the whole period of their being owners, resident in some place within H. M. dominions ; or if not so resident, members of a British factory, or partners in a house actually carrying on business in the United Kingdom, or in some place within H. M. dominions, and have taken the oath of allegiance subsequently to the period of their being so made denizens or naturalized :

3. Bodies corporate established under, subject to the laws of, and having their principal place of business in the United Kingdom or some British possession.—S. 18.

*British Ships must be Registered.*—Every *British Ship* must be Registered, as follows, except

1. Ships duly registered before this Act comes into operation :
2. Ships not exceeding 15 tons burthen, employed solely in navigation on the rivers or coasts of the United Kingdom ; or on the rivers and coasts of some British possession within which the managing owners of such ships are resident :
3. Ships not exceeding 30 tons burthen, not having a whole or fixed deck ; and employed solely in fishing, or trading coastwise, on the shores of Newfoundland or parts adjacent thereto, or in the Gulf of St. Lawrence ; or, on such portion of the coasts of Canada, Nova Scotia, or New Brunswick as lie bordering on such Gulf :

And no ship required to be registered shall, unless registered, be recognized as a British ship ; and no officer of Customs shall grant a clearance or transire to any such ship for the purpose of enabling her to proceed to sea as a British ship, unless the master, being required so to do, produces to him such certificate of registry as is herein-after mentioned ; and if such

---

(<sup>1</sup>) The Secretary of State for the home department may grant a certificate of naturalization to an alien, to have effect upon his taking a prescribed oath of allegiance. See 7 and 8 Vict., cap. 66.

ship attempts to proceed to sea as a British ship without such clearance or transire, such officer may detain such ship until such certificate is produced.—S. 19.

*Measurement of Tonnage.* (1) RULE 1.—Throughout the following rules the tonnage deck shall be taken to be the upper deck in ships which have less than three decks, and to be the second deck from below in all other ships; and in carrying such rules into effect, all measurements shall be taken in feet and decimal fractions of feet. The tonnage of every ship to be regis-

---

(1) During the operation of the old law of tonnage, originally established by the Act 18 George III., cap. 74, this country was, for the most part, involved in war, and as a consequence, our merchant ships sailed in fleets, under convoy. The quality of velocity in ships being, therefore, of no importance to their owners, it was their interest to build vessels which would carry the largest cargoes under the smallest register tonnage.

As the "old law" took no account either of the depth or form of vessels, it led owners to construct their ships of the greatest depth possible, and of the most bulky forms, as well as of great breadth in proportion to their length. The general result was, that the merchant navy of that period consisted, for the most part, of deep, broad, short ships, possessing a combination of the worst qualities,—that of being at once slow, laboursome, and leewardly.

The new system of measurement, enacted by the 5th and 6th William IV., cap. 56, and consolidated by the 8th and 9th Vict., cap. 89, took cognizance, both of the depth and form of vessels, which were totally disregarded under the "old law"; under their operation, therefore, the merchant navy became much improved.

These rules, however, embraced but few measurements, and of these, some were badly selected, or injurious. Ship builders were, therefore, enabled to form their ships so as to evade the prescribed measurement, and obtain even a *decreased* register tonnage, while *increasing* at the same time the size of the ship. The rule being also of an empirical nature, that is, arbitrarily constructed only upon certain forms of ships, could not act fairly upon other forms not taken into the account, and therefore failed to give a fair comparative tonnage in all cases. Framed, moreover, on no scientific basis, it afforded no means for the detection of errors, but by actual re-measurement, which, being a troublesome operation, was seldom resorted to.

The principal rule, or Rule I. of the present Act, intended for the purposes of the registry of British ships, prescribes a series of measurements, according to the size of the vessel, so that no alteration of the form in a vessel can be contrived to which the measurement will not practically apply. The rule being framed on mathematical principles, gives the cubical capacity in cubic feet. This being divided by 100, affords means for comparison of tonnage between ship and ship, whatever may be their forms.

It also affords a perfect check to erroneous measurement, a quality of the highest importance, and which cannot be attained by any rule empirically constructed.

Builders and owners of British ships have now, therefore, no inducement to give other forms to vessels than those adapted to their safety and expedition, and the general interests of commerce.

tered, (with the exceptions mentioned in the next section,) shall, previously to her being registered, be ascertained by the following rule; and the tonnage of every ship to which such rule can be applied, whether she is about to be registered or not, shall be ascertained thereby: (1)

1. Measure the length of the ship in a straight line along the upper side of the tonnage deck, from the inside of the inner plank (average thickness) at the side of the stem, to the inside of the midship stern timber or plank there, as the case may be; (average thickness;) deducting from this length what is due to the rake of the bow in the thickness of the deck, and what is due to the rake of the stern timber in the thickness of the deck, and also what is due to the rake of the stern timber in one third of the round of the beam; divide the length so taken into the number of equal parts required by the following table:—

Ships of which the tonnage deck is—

Class 1	50ft. long or under,	into	4 equal parts.
„ 2 above	50 „ and not ex.	120	6 „
„ 3 „	120 „ „	180	8 „
„ 4 „	180 „ „	225	10 „
„ 5 „	225 „ „		12 „

2. Then, the hold being first sufficiently cleared to admit of the required depths and breadths being properly taken, find the transverse area of such ship at each point of division of the length as follows:—Measure the depth at each point of division, from a point at a distance of  $\frac{1}{3}$ rd of the round of the beam below such deck; or, in case of a break, below a line stretched in continuation thereof, to the upper side of the floor timber at the inside of the limber strake; then, if the depth at the midship division of the length do not exceed 16 feet, divide each depth into 4 equal parts; then measure the inside horizontal breadth at each of the 3 points of division, and also at the upper and lower points of the depth, extending each measurement to the average thickness of that part of the ceiling which is between the points of measurement; number these breadths from above (*i.e.* numbering the upper breadth one, and so on down to the lowest breadth); multiply the 2nd and 4th by 4, and the 3rd by 2; add these products together, and to the sum add the 1st breadth and the 5th; multiply the quantity thus obtained

(1) The calculations of the tonnage of every foreign ship measured in London are to be checked in the office of the Surveyor-General for tonnage: a similar check to be made by collectors and controllers on the computation of foreign vessels measured at the outports.—G.O., No. 27, 1857.

by  $\frac{1}{3}$ rd of the common interval between the breadths, and the product shall be deemed the transverse area; but if the midship depth exceed 16 feet, divide each depth into 6 equal parts instead of 4, and measure as before directed the horizontal breadths at the 5 points of division, and also at the upper and lower points of the depth; number them from above as before, multiply the 2nd, 4th, and 6th by 4, and the 3rd and 5th by 2; add these products together, and to the sum add the 1st breadth and the 7th; multiply the quantity thus obtained by  $\frac{1}{3}$ rd of the common interval between the breadths, and the product shall be deemed the transverse area: (1)

3. Having thus ascertained the transverse area at each point of the division of the length of the ship, as required by the above table, proceed to ascertain the register tonnage of the ship in the following manner:—Number the areas successively 1, 2, 3, &c., No. 1 being at the extreme limit of the length at the bow, and the last No. at the extreme limit of the length at the stern; then, whether the length be divided according to the table into 4 or 12 parts as in classes 1 and 5, or any intermediate number as in classes 2, 3, and 4, multiply the second and every even numbered area by 4, and the third and every odd numbered area (except the first and last) by 2; add these products together, and to the sum add the first and last if they yield anything; multiply the quantity thus obtained by  $\frac{1}{3}$ rd of the common interval between the areas, and the product will be the cubical contents of the space under the tonnage deck; divide this product by 100, and the quotient being the tonnage under the tonnage deck shall be deemed to be the register tonnage, subject to the additions and deductions herein-after mentioned:
4. If there be a break, a poop, or any other permanent closed-in space on the upper deck, the tonnage of such space shall be ascertained as follows:—Measure the internal mean length of such space in feet, and divide it into 2 equal parts; measure at the middle of its height 3 inside breadths, namely one at each end and the other at the middle of the length; then to the sum of the end breadths add 4 times the middle breadth, and multiply

(1) Steam vessels requiring to be *re-measured*, and having their machinery fitted, in which the prescribed transverse sections or areas falling in the engine room cannot be measured, the Board of Trade have been pleased to sanction a temporary relaxation of Rule I., allowing other areas to be measured in places which are clear, in lieu of such as are obstructed, and as near to them as possible; by which means the Surveyor-General of Tonnage at the chief office in London, and the Chief Surveyor for Tonnage at Liverpool will be able to compute the accurate tonnage.

the whole sum by  $\frac{1}{3}$ rd of the common interval between the breadths ; the product will give the mean horizontal area of such space ; then measure the mean height, and multiply by it the mean horizontal area ; divide the product by 100, and the quotient shall be deemed to be the tonnage of such space, and shall be added to the tonnage under the tonnage deck, subject to the following provisos ; 1stly, that nothing shall be added for a closed-in space solely appropriated to the berthing of the crew, unless it exceeds  $\frac{1}{10}$ th of the remaining tonnage, and in case of such excess, the excess only shall be added ; and, 2ndly, that nothing shall be added in respect of any building erected for the shelter of deck passengers, and approved by the Board of Trade :

5. If the ship has a 3rd deck, commonly called a spar deck, the tonnage of the space between it and the tonnage deck shall be ascertained as follows :—Measure in feet the inside length of the space at the middle of its height from the plank at the side of the stem to the lining on the timbers at the stern, and divide the length into the same number of equal parts into which the length of the tonnage deck is divided as above ; measure (also at the middle of its height) the inside breadth of the space at each of the points of division, also the breadth of the stem and the breadth at the stern ; number them successively 1, 2, 3, &c., commencing at the stem ; multiply the 2nd and all the other even numbered breadths by 4, and the 3rd and all the other odd numbered breadths (except the first and last) by 2 ; to the sum of these products add the first and last breadths ; multiply the whole sum by  $\frac{1}{3}$ rd of the common interval between the breadths, and the result will give in superficial feet the mean horizontal area of such space ; measure the mean height of such space, and multiply by it the mean horizontal area, and the product will be the cubical contents ; divide this product by 100, and the quotient shall be deemed to be the tonnage of such space, and shall be added to the other tonnage of the ship ; and if the ship has more than 3 decks, the tonnage of each space between decks above the tonnage deck shall be similarly ascertained and be added to the tonnage of the ship.—S. 20 & 21.

**RULE 2.(1)—Ships—which, requiring to be measured for any**

(1) The Rule II., or approximate rule of this Act, intended only for the measurement of foreign or other vessels having cargo on board, is framed upon trial, or in other words, is of a mere arbitrary construction, as all short rules for such a purpose must necessarily be. But as the process involves the girtting of the outer form or body of the vessel, it gives a

purpose other than registry, have cargo on board,—and ships which, requiring to be measured for the purpose of registry, cannot be measured by the above rule, shall be measured by the following rule:

1. Measure the length on the upper deck, from the outside of the outer plank at the stem to the aftside of the stern post, deducting therefrom the distance between the aftside of the stern post and the rabbet of the stern post at the point where the counter plank crosses it; measure also the greatest breadth of the ship to the outside of the outer planking or wales, and then, having first marked on the outside of the ship on both sides thereof the height of the upper deck at the ship's sides, girt the ship at the greatest breadth in a direction perpendicular to the keel, from the height so marked on the outside of the ship on the one side to the height so marked on the other side, by passing a chain under the keel; to half the girth thus taken, add half the main breadth; square the sum; multiply the result by the length of the ship so taken; then multiply this product by the factor .0018 for ships built of wood, and by .0021 for ships built of iron, and the product shall be deemed the register tonnage of the ship, subject to the following additions and deductions:
2. If there be a break, a poop, or other closed-in space on the upper deck, the tonnage of such space shall be ascertained by multiplying together the mean length, breadth, and depth of such space, and dividing the product by 100, and the quotient so obtained shall be deemed to be the tonnage of such space, and shall, subject to the deduction for a closed-in space appropriated to the crew, as mentioned in Rule 1, be added to the tonnage of the ship so ascertained. (1)

---

fairer means for comparison of tonnage between different vessels than the approximate rule of the late law, which entirely disregarded the form.

This rule being constructed purposely to ensure, that in no case shall the tonnage of a vessel ascertained by it be *less* than the accurate tonnage would be under Rule I., necessarily giving a large excess under some forms of vessels, particularly in those which are long, sharp, and shallow. But owners whose vessels, when loaded, require to be measured under this rule, may, under the 14th section of the Merchant Shipping Amendment Act, have them measured under Rule I. at any future time, by rendering their holds applicable to the operation, and paying the expenses of such re-measurement.

(1) Collectors and Controllers, on the presentation to them of any briefs or certificates of tonnage, issued to foreign vessels measured under Rule II. prior to the present date, are to check the computations thereon, observing that no certificate as to the tonnage of a foreign vessel is in force for more than two years from the date thereof.—G.O., No. 27, 1857.

**RULE 3.**—In every ship propelled by steam or other power requiring engine room, *an allowance shall be made for the space occupied by the propelling power*, and the amount so allowed shall be deducted from the gross tonnage, and the remainder shall be deemed to be the register tonnage of such ship; and such deduction shall be estimated as follows:—

(a.) As regards ships propelled by paddle wheels in which the tonnage of the space solely occupied by and necessary for the proper working of the boilers and machinery is above 20 per cent. and under 30 per cent. of the gross tonnage of the ship, such deduction shall be  $\frac{1}{5}$ ths of such gross tonnage; and in ships propelled by screws in which the tonnage of such space is above 13 per cent. and under 20 per cent. of such gross tonnage, such deduction shall be  $\frac{1}{7}$ ths thereof.

(b.) As regards all other ships, the deduction shall, if the Commissioners of Customs and the owner do agree thereto, be estimated in the same manner; but either they or he may at discretion require the space to be measured and the deduction estimated accordingly; and whenever such measurement is so required the deduction shall consist of the tonnage of the space actually occupied by or required to be inclosed for the proper working of the boilers and machinery, with the addition in the case of ships propelled by paddle wheels of one half, and in the case of ships propelled by screws of three-fourths of the tonnage of such space; and the measurement and use of such space shall be governed by the following rules, viz, :—

1. Measure the mean depth of the space from its crown to the ceiling at the limber strake, measure also 3, or, if necessary, more than 3 breadths of the space at the middle of its depth, taking one of such measurements at each end, and another at the middle of the length; take the mean of such breadths; measure also the mean length of the space between the foremost and aftermost bulkheads or limits of its length, excluding such parts, if any, as are not actually occupied by or required for the proper working of the machinery; multiply together these 3 dimensions of length, breadth, and depth, and the product will be the cubical contents of the space below the crown; then find the cubical contents of the space or spaces, if any, above the crown aforesaid, which are framed in for the machinery or for the admission of light and air, by multiplying together the length, depth, and breadth thereof; add such contents to the cubical contents of the space below the crown; divide the sum by 100; and the result shall be the tonnage of the said space:

2. If in any ship in which the space aforesaid is to be measured the engines and boilers are fitted in separate compartments, the contents of each shall be measured severally in like manner, according to the above rules, and the sum of their several results shall be the tonnage of the said space :
3. In the case of screw steamers in which the space aforesaid is to be measured, the contents of the shaft trunk shall be added to and deemed to form part of such space, and shall be ascertained by multiplying together the mean length, breadth, and depth of the trunk, and dividing the product by 100 :
4. If in any ship in which the space aforesaid is to be measured any alteration be made in the length or capacity of such space, or if any cabins be fitted in such space, such ship shall be deemed to be a ship not registered until remeasurement :
5. If in any ship in which the space aforesaid is to be measured any goods or stores are stowed or carried in such space, the master and owner shall each be liable to a penalty not exceeding £100 :

**RULE 4.**—In ascertaining the tonnage of open ships the upper edge of the upper strake is to form the boundary line of measurement, and the depths shall be taken from an athwartship line, extended from upper edge to upper edge of the said strake at each division of the length.—S. 20 to 24.

In every registered British ship the number denoting the register tonnage, ascertained as before directed, and the number of her certificate of registry, shall be deeply carved or otherwise permanently marked on her main beam, and shall be so continued, and if at any time, they cease to be so continued, such ship shall no longer be recognized as a British ship.<sup>(1)</sup> Whenever the tonnage of any ship has been as-

(1) No certificate of first Registry under this Act will be delivered by the Registrar, until a Certificate has been produced to him that the number and tonnage have been carved as required by this section. Hitherto vessels have only been known by their name, which can never be altered, and the Port, number, and date of the year of their Registry, which is, in fact, only an indication of the page of the folio in which the vessel has been registered, and this will alter as often as any vessel is registered anew.

In future, while this method of indicating the folio of the Registry is retained, every vessel will have besides her name, an official number appropriated to her, which will be the distinguishing number of the vessel as long as she remains a British vessel, and such number will never be again applied to any vessel.

This is the number which is required to be permanently marked on the main beam.

The Registrar of each port of Registry, has a series of numbers allotted

certained and registered, the same shall be deemed to be the tonnage of such ship, and be repeated in every subsequent registry thereof, unless any alteration is made in the form or capacity of such ship, or unless it is discovered that the tonnage has been erroneously computed; and in either of such cases such ship shall be remeasured, and her tonnage determined and registered according to the foregoing rules.—S. 25 & 26.<sup>(1)</sup>

The rules for the measurement of tonnage herein contained shall not make it necessary to alter the tonnage of any British ship previously registered; but if the owner of any such ship desires to have the same remeasured according to such rules, he may apply to the Commissioners of Customs, who, on payment of such reasonable charge for the expenses of remeasurement, as they may authorise, not exceeding the sum of 7s. 6d. for each transverse section,<sup>(2)</sup> may direct the same to be made;

---

to him, to appropriate to any new vessel that may be registered at his port, and to any Certificate of Registry, of a vessel registered prior to the 1st May, 1855, to which an Official Number had not been previously appropriated.

The Registrar General of Merchant Seamen, under the direction of the Board of Trade, has recently prepared a code of signals by which these numbers may be indicated, and it is anticipated, that great convenience will result from their use, both in telegraphing tidings of a vessel, and as being a permanent mark of identity.

<sup>(1)</sup> When the tonnage of a vessel has been once ascertained under this Act, the same is to be ever deemed her tonnage—so that on registry anew, of any vessel registered under the provisions of this Act, she will not be required to be re-measured, unless she has been altered in her form. It will, however, be in the power of the Registrar to direct a re-survey, should he have reason to suspect any alteration may have been made.

An exception is made in favour of vessels that have been measured by Rule 2 of this Act, the owners of which may, by the 14th Section of the Amendment Act, on application to the Commissioners of the Customs, have the tonnage ascertained by Rule 1, on payment of the expenses at the same rate, as by the 27th Section of this Act, are charged on the re-measurement of vessels retaining their old Registries.

<sup>(2)</sup> The maximum charge of 7s. 6d. for each section is to be charged on all vessels measured under this section by Rule 1, and one-fourth the amount that would be payable under Rule 1, is to be charged on vessels measured under Rule 2.

These fees are only to be charged on such vessels as retain their old Registries, and have the new tonnage recorded on the Certificate and not on such vessels as, by reason of an alteration of the vessel or change of property, are registered anew, or whose Registry is transferred from one port to another.

Registry anew, being no longer necessary on change of property, the title of a new owner will be as sound, recorded on the existing Registry, as if Registry anew had taken place. Should, however, a purchaser claim Registry anew, or should Transfer of Registry be required, for a vessel registered prior to the 1st May, 1855, the vessel must be re-measured according to the rules of the present Act.

and such ship shall thereupon be remeasured ; and the number denoting the register tonnage shall be altered accordingly.—S. 27.(<sup>1</sup>)

The Certificate of Survey, and the Formula of Measurement, will be retained at the Port of Registry to be further used in the event of the vessel being at any future period registered anew, or the Registry transferred to another port.

The same advice will be sent, advising the correction made as for an alteration of vessel. *See note to section 84, p. 381.*

(<sup>1</sup>) A brief explanation of the nature of the Register Tonnage of a Ship as ascertained under the " Merchant Shipping Act, 1854," and of the easy means it affords for estimating approximately the Measurements and Dead-weight Cargoes of Ships.

- 1st. The Register Tonnage of a Ship expresses her entire internal cubical capacity in tons of 100 cubic feet each ; so that it is only necessary to multiply such tonnage by 100, and the entire internal capacity of the Ship in cubic feet is immediately shown ; and from which an Owner can, by making such deductions for Passengers, Provisions, and Stores, &c., as the circumstances of the particular voyage may require, arrive at the net space in cubic feet for the purposes of Cargo.
- 2nd. To ascertain approximately for an average length of Voyage, the measurement Cargo at 40 feet to the ton which a Ship can carry (as many owners may be unwilling to trouble themselves with the above deductions), it is only necessary to multiply the number of Register Tons contained under her Tonnage Deck, as shewn separately in the Certificate of Registry, by the factor  $1\frac{1}{4}$ \* and the product will be the approximate measurement Cargo required.
- 3rd. To ascertain approximately the Deadweight Cargo in tons which a Ship can safely carry on an average length of voyage (Deadweight bearing a certain qualified relation to internal capacity), it is only necessary to multiply the number of Register Tons under her Tonnage Deck by the factor  $1\frac{1}{2}$ , and the product will be the approximate Dead-weight Cargo required.
- 4th. With regard to the Cargoes of Coasters and Colliers ascertained as above, whose short voyages require but a small equipment of Provisions and Stores, and whose frames or shells are of larger scantling in proportion to their capacity than in the larger classes of Vessels, about 10 per cent. may be added to the said results ; while, on the contrary, about 10 per cent. may be deducted in the case of the larger Vessels going longer voyages.
- 5th.—In the case of the measurement Cargoes of Steam Vessels, the spaces occupied by the machinery, fuel, and passengers' cabins under the deck, must be deducted from the space or tonnage under the deck, before the application of the measurement factor thereto ; and in the case of their Deadweight Cargoes, the weight of the machinery, water in the boilers, and fuel, must be deducted from the whole Deadweight as ascertained above by the application of the Deadweight factor.—G.O. No. 66, 1856.

\* The deductions necessary to be made for Provisions, Stores, &c., agreeably to the opinions of several experienced Ship Owners and Brokers, are allowed for in the selection of the two respective factors ; but the spaces under the deck which may be appropriated to Passengers, being governed by no rule, must be made by a separate deduction, with respect to the rule for measurement cargoes, as they may be found to exist in each individual case.

*Power to remeasure Engine Rooms improperly extended.*—If it appears that in any steam ship measured before this Act comes into operation store rooms or coal bunkers have been introduced into the engine room, so that the deduction from the tonnage on account thereof is larger than it ought to be, the Commissioners of Customs may direct such engine room to be remeasured according to the pre-existing rules, excluding the space occupied by such storerooms or coal bunkers or may, if the owners so desire, cause the ship to be remeasured according to the preceding rules, and subject to the conditions in the last section; and the said Commissioners shall cause the ship to be registered anew, or the registry thereof to be altered, as the case may require. The Commissioners of Customs, with the sanction of the Treasury, may appoint persons to superintend the survey and admeasurement of ships; and, with the approval of the Board of Trade, may make such regulations for that purpose as may be necessary; and also, with the like approval, make such modifications and alterations as may become necessary in the tonnage rules, in order to the more effectual carrying out of the principle of admeasurement.—S. 28 & 29.

*Registry of British Ships.*—The following persons are required to register British ships, and shall be deemed registrars for the purposes of this Act, viz.:—

1. At any port or other place in the United Kingdom or Isle of Man approved for the registry of ships, the Collector, Comptroller, or other principal Officer of Customs for the time being;
2. In the Islands of Guernsey and Jersey, the principal Officers of Her Majesty's Customs, together with the Governor, Lieutenant-Governor, or other person administering the Government of such islands respectively.
3. In Malta, Gibraltar, and Heligoland, the Governor, or other person administering the Government of such places respectively:
4. At any port or place so approved within the limits of the Charter but not under the Government of the East India Company, and at which no Custom House is established, the Collector of Duties, together with the Governor, or other person administering the Government:
5. At the ports of Calcutta, Madras, and Bombay, the Master Attendants, and at any other port or place so approved within the limits of the Charter and under the Government of the East India Company, the Collector of Duties, or any other person of 6 years standing in the civil service of the said Company who is appointed by any of the governments of the said Company to act for this purpose:

6. At every other port or place so approved within Her Majesty's dominions abroad, the Collector, Comptroller, or other principal Officer of Customs or of Navigation Laws; or, if there is no such resident officer, the Governor, Lieutenant-Governor, or other person administering the Government of the possession:

The Governor or other person administering the Government in any British Possession where any ship is so registered shall, with regard to the performance of any act relating to the registry of a ship or of any interest therein, be considered as occupying the place of the Commissioners of Customs; and any British Consular Officer may in any place where there is no justice of the peace take any declaration hereby required to be made in the presence of a justice.—S. 30 & 31.

*Register Book and Port of Registry.*—Every registrar shall keep a book, to be called "The Register Book," and enter therein the particulars hereinafter required to be registered. The port or place at which any British ship is registered for the time being shall be considered her port of registry or the port to which she belongs.—S. 32 & 33.<sup>(1)</sup>

The following rules shall be observed with respect to the names of British registered ships, viz.:—

1. Before registry the name of each ship and of the port to which she belongs shall be painted on a conspicuous part of her stern on a dark ground in white or yellow letters of a length not less than 4 inches: <sup>(2)</sup>
2. No change shall be made in the name of any registered ship:
3. No concealment, absence, or obliteration of the above names shall be permitted, except for the purpose of escaping capture by an enemy:
4. The ship shall not be described by or with the knowledge of the owner or master by any name other than the one by which she is registered:

And for every breach of the above rules or any of them the owner and master shall each incur a penalty not exceeding £100.—S. 34.

*Application for Registry.*<sup>(3)</sup>—Every application for the regis-

<sup>(1)</sup> The former Act required the Port of Registry to be the Port nearest to the place of residence of one of the declaring owners. This section leaves the Port of Registry optional to the owner.

<sup>(2)</sup> Pleasure Yachts may be exempted from this provision with the consent of the Board of Trade and of the Commissioners of Customs.—18 & 19 Vict. cap. 91. s. 18.

<sup>(3)</sup> It is not now requisite, as formerly, that Ships should be registered anew on change of property unless the owners desire it.—G. O. No. 71. 1855.

try of a ship shall in the case of individuals be made by the person requiring to be registered as owner, or by some one or more of such persons if more than one, or by his or their duly authorised agent, and in the case of bodies corporate by their duly authorised agent; the authority of such agent, if appointed by individuals, to be testified by some writing under the hands of the appointers, and if appointed by a body corporate, by some instrument under their common seal.—S. 35.

*Survey of Ship.*—Before registry, the ship shall be surveyed by a person duly appointed; and such surveyor shall grant a certificate, specifying her tonnage, build, and such other particulars descriptive of the identity of the ship as may from time to time be required by the Board of Trade; and such certificate shall be delivered to the registrar before registry.—S. 36.

*Entries in Register Book.*—The following rules shall be observed with respect to entries in the register book, viz.:—

1. The property in a ship shall be divided into 64 shares:
2. Subject to the provisions with respect to joint owners or owners by transmission hereinafter contained, not more than 32 individuals shall be entitled to be registered at the same time as owners of any one ship; but this rule shall not affect the beneficial title of any number of persons or of any company represented by or claiming under or through any registered owner or joint owner:
3. No person shall be entitled to be registered as owner of any fractional part of share in a ship; but any number of persons, not exceeding 5, may be registered as joint owners of a ship or of a share or shares therein: (1)
4. Joint owners shall be considered as constituting one person only as regards the foregoing rule relating to the number of persons entitled to be registered as owners, and shall not be entitled to dispose in severalty of any interest in any ship or in any share or shares therein in respect of which they are registered:

---

(1) These clauses, together with section 48, prohibiting the Registrar from taking any notice of trust, effect a very important alteration in the law. Of partnerships or trusteeships the Registrar will know nothing; such persons, in any number not exceeding five, may be registered as joint-owners. Any dealings with such shares, will require the signature of all the joint-owners. In the event of the death of any such joint-owner, the property will accrue to the survivors, and there will be no transmission within the meaning of the 58th section. In order, therefore, to vest the property in the names of the surviving joint-owners, a certificate of burial only will be required, together with a statement of the date of death and a declaration of the identity of the deceased and the person appearing on the Register Books.

5. A body corporate may be registered as owner by its corporate name.—S. 37.

*Declaration of Ownership by individual Owner.*—No person shall be registered as owner of a ship or any share therein until he has made and subscribed a declaration, referring to the ship as described in the certificate of the surveyor, and containing the following particulars, viz. :—<sup>(1)</sup>

1. A statement of his qualification to be an owner of a share in a British ship :
2. A statement of the time when and the place where such ship was built, or (if the ship is foreign-built, and the time and place of building not known,) a statement that she is foreign-built, and that he does not know the time or place of her building, and her foreign name; or (in the case of a ship condemned) a statement of the time, place, and court at, and by which, she was condemned :
3. A statement of the name of the master :
4. A statement of the number of shares in such ship, of which he is entitled to be registered as owner :
5. A denial that, to the best of his knowledge and belief, any unqualified person, or body of persons, is entitled as owner to any legal or beneficial interest in such ship, or any share therein :

The above declaration of ownership shall be made and subscribed in the presence of the Registrar, if the declarant reside within 5 miles of the Custom House of the port of registry, but if beyond that distance, in the presence of any registrar or justice.—S. 38.

*Declaration of Ownership by Body Corporate.*—No Body Corporate shall be registered as owner of a ship, or of any share therein, until their secretary or other duly appointed public officer has made and subscribed, in the presence of the Registrar of the port of registry, a declaration, referring to the ship as described in the certificate of the Surveyor, and containing the following particulars ; viz. :

1. A statement of such circumstances of the constitution and business of such body corporate as prove it to be qualified to own a British ship :
2. A statement of the time when and the place where such ship was built, or (if the ship is foreign-built, and the time and place of building unknown,) a statement that she is foreign-built, and that he does not know the time or place of her building; and her foreign name; or (in the case of a ship condemned) a statement of the time, place, and court at, and by which, she was condemned :

<sup>(1)</sup> Forms of declaration suited to the various classes of owners, may be had on application to the Registrars.

---

3. A statement of the name of the master :
4. A statement of the number of shares in such ship, of which such body corporate is owner :
5. A denial that, to the best of his knowledge and belief, any unqualified person or body of persons is entitled as owner to any legal or beneficial interest in such ship, or any share therein.({})—S. 39.

*Evidence to be produced on Registry.*—Upon the first registry of a ship there shall, in addition to the declaration of ownership, be produced the following evidence; viz.:

1. In the case of a British built ship, a certificate (which the builder is hereby required to grant under his hand) containing a true account of the denomination and tonnage of such ship as estimated by him, and of the time when, and of the place where, such ship was built; together with the name of the party (if any) on whose account he has built the same; and, if any sale or sales have taken place, the bill or bills of sale under which the ship or share therein has become vested in the party requiring to be registered as owner :{<sup>(\*)</sup>}
2. In the case of a foreign-built ship, the same evidence as in the case of a British-built ship, unless the person requiring to be registered as owner, or, in the case of a body corporate, the duly appointed officer, declares that the time or place of her building is unknown, or that the builder's certificate cannot be procured, in which case there shall be required only the bill or bills of sale under which the ship or share therein became vested in the party requiring to be registered as owner thereof:
3. In the case of a ship condemned by any competent court, an official copy of the condemnation of such ship.—S. 40.

*Penalty on Builder for false Certificate.*—If any builder wilfully makes a false statement in any certificate hereby required to be granted by him, he shall, for every such offence, incur a penalty not exceeding £100.—S. 41.

*Particulars of Entry in Register Book.*—As soon as the foregoing requisites have been complied with, the Registrar shall enter in the register book the following particulars relating to such ship; viz.:

1. The name of the ship and of the port to which she belongs :

---

{<sup>(1)</sup>} The declaration made on behalf of any body corporate, must be made before the Registrar of the port of registry.

{<sup>(2)</sup>} The bills of sale required being for vessels not yet registered, need not be in the form required by the Act.

2. The details as to her tonnage, build, and description, comprised in the Surveyor's certificate :
3. The several particulars as to her origin, stated in the declaration of ownership :
4. The names and descriptions of her registered owner, and if there is more than one such owner, the proportions in which they are interested in such ship. No notice of any trust shall be entered in the register book ; and, subject to any rights and powers appearing by the register book, to be vested in any other party, the registered owner of any ship or share shall have power absolutely to dispose thereof, and to give receipts for money paid or advanced by way of consideration. (1)—S. 42 and 43.

*Certificate of Registry.*—Upon the completion of registry, the Registrar shall grant a certificate thereof; (1) viz.:

1. The name of the ship and of the port to which she belongs :
2. The details as to her tonnage, build, and description comprised in the certificate of the Surveyor :
3. The name of her Master :
4. The several particulars as to her origin, stated in the declaration of ownership :
5. The names and descriptions of her registered owner, and if there is more than one such owner, the proportions in which they are respectively interested, indorsed upon such certificate. (2)—S. 44.

(1) Shares in shipping are to be deemed to be included in the word "Stock," as defined by the Trustee Act, 18 and 14 Vict. cap. 60, and the provisions of such last-mentioned Act are to be applicable to such shares accordingly. Any persons placed on the Register as owners or mortgagees for the beneficial interest of other parties, should execute a separate instrument, declaring such trust ; but of the trust, or of any term implying a trust, the Registering Officers can take no notice. Any person so beneficially interested will be liable to all the penalties imposed on owners.

(2) The distinguishing signal of a British vessel is to be endorsed on her certificate of registry, conjointly with the official number when appropriated [by the Registrar of Shipping.—G. O. No. 118, 1857. The signal letters found in the mercantile Navy List, appropriated to the respective official numbers of ships already registered, are to be endorsed by the Registrar upon existing certificates when they are presented for the purpose of reporting or clearing the vessel.—G. O. No. 4, 1858.

(3) The certificate of registry differs considerably in form from that formerly in use. In any dealings with the vessel, the identity of the vessel and the registry will be proved by the recital merely of the name, port number, and port of registry, official number, and the particulars of the build, description, measurement, and tonnage, found in the certificate and on the Register. The name of the master, or first owner, and the subsequent transfers, will no longer be necessary to prove the identity of any ship.

A certificate, under this Act, is not a document of title. It does not necessarily contain notice of all changes of ownership, and in no case does it contain an official record of any Mortgages affecting the Ship.—G. O. No. 128, 1857.

*Change of Owner.*—Whenever any change takes place in the registered ownership of any ship, then, if such change occurs at a time when the ship is at her port of registry, the Master shall forthwith deliver the certificate of registry to the Registrar, and he shall indorse thereon a memorandum of such change; but if such change occurs during the absence of the ship from her port of registry, then, upon her first return to such port, the Master shall deliver the certificate of registry to the registrar, and he shall indorse thereon a like memorandum of such change; or, if she previously arrives at any port where there is a British registrar, such registrar shall, upon being advised by the registrar of her port of registry of the change having taken place, indorse a like memorandum thereof on the certificate of registry, and may for that purpose require the certificate to be delivered to him, so that the ship be not thereby detained; and any master who fails to deliver to the Registrar the said certificate, shall incur a penalty not exceeding £100. (1)—S. 45.

*Change of Master.*—Whenever the Master of any British registered ship is changed, the following persons, that is to say, if such change is made in consequence of the sentence of any naval court, the Presiding Officer of such court, but if the change takes place from any other cause, the Registrar, or if there is no registrar, the British Consular Officer resident at the port where such change takes place, shall indorse on the

The certificate will at no time be considered a sure evidence of title to the ship. It will be merely an evidence of the British character of the vessel described in it.

No mortgage will ever be endorsed on the certificate, nor will the title of any owner be at any time impeached by reason of it not being endorsed thereon.

Under the old law, the certificate being taken as an evidence of title, any transfer of which a purchaser had notice by reason of it being endorsed on the certificate, took priority over a transfer that had been recorded on the register at an earlier date, but not also endorsed on the certificate of registry. The old law also allowed registry *de novo* at a port other than the previous port of registry. The bills of sale, from the persons appearing on the certificate as owners, by which the ship has been acquired, being recorded at the port of registry anew. This registry anew might at any time be obtained regardless of a title not appearing on the certificate; a proceeding which, though it did not absolutely defeat the title as appearing on the original register, led to the commission of many frauds and much litigation.

(1) Any Registrar, on being required to do so, will endorse on a certificate of registry the names of the owners and the shares held by them at the date of making such endorsement.

If the vessel be not at her port of registry, the Registrar of such port may be required to certify to the Registrar of the port where the vessel may be, the then state of the ownership of the vessel, in order to its due endorsement on the certificate.

---

certificate of registry a memorandum of such change, and subscribe his name to such indorsement, and forthwith report the change of master to the Commissioners of Customs in London ; and the officers of Customs at any port situate within Her Majesty's dominions may refuse to admit any person to do any act at such port as master of any British ship, unless his name appears upon the certificate of registry as the last appointed master.(')—S. 46.

*Power to grant new Certificate.*—The Registrar may, with the sanction of the Commissioners of Customs, upon the delivery up to him of the former certificate of registry, grant a new certificate ; and, in the event of the certificate of registry being mislaid, lost, or destroyed, if such event occurs at any port in the United Kingdom, the ship being registered in the United Kingdom, or at any port in any British possession, the ship being registered thereat, then the Registrar of her port of registry shall grant a new certificate as a substitute ; but if such event occurs elsewhere, the Master, or some other person having knowledge of the circumstances, shall make a declaration before the Registrar of any port having a British registrar, at which such ship is at the time, or first arrives after such mislaying, loss, or destruction ; and such declaration shall state the facts of the case, and the names and descriptions of the registered owners of such ship, to the best of the declarant's knowledge and belief ; and the Registrar shall thereupon grant a provisional certificate, and shall insert therein a statement of the circumstances under which the same is granted.(‘) Every such provisional certificate shall, within 10 days after the arrival of the ship at her port of discharge in the United Kingdom, if registered in the United Kingdom, or if registered elsewhere, at her port of discharge in the British possession within which her port of registry is situate, be delivered up to the Registrar thereof, who shall thereupon grant a new one ; and if the Master fail to deliver up the same within such time, he shall forfeit £50.—S. 44 to 49.

*Custody of Certificate.*—The certificate of registry shall be used only for the lawful navigation of the ship, and shall not be subject to detention by reason of any title, lien, charge, or

---

(‘) No master will be entitled to navigate any ship unless his name be endorsed on the certificate of registry, nor to make any voyage beyond the limits of the home trade, nor to command any home trade passenger ship unless provided with a certificate of service or of competency.—The number of such certificate must be inserted on the certificate of registry.

(‘) Before granting a new certificate, a declaration will be required of the circumstances of the loss.

interest whatsoever which any owner, mortgagee, or other person may have, or claim to have, on or in the ship described in such certificate ; and if any person whatever, whether interested or not in the ship, refuses, on request, to deliver up such certificate when in his possession or under his control, to the person for the time being entitled to the custody thereof for the purposes of such lawful navigation as aforesaid, or to any registrar, officer of the Customs, or other person legally entitled to require such delivery, it shall be lawful for any justice, or for any competent court, to cause the person so refusing to appear before him and to be examined touching such refusal ; and unless it is proved that there was reasonable cause for such refusal, the offender shall incur a penalty not exceeding £100 ; but if it is made to appear that the certificate is lost, the party complained of shall be discharged, and such justice or court shall thereupon certify that the certificate of registry is lost.<sup>(1)</sup> If the person charged with such detainer or refusal is proved to have absconded, so that warrant cannot be served upon him, or if he persists in his refusal to deliver the certificate, such justice or court shall certify the fact, and the same proceedings may then be taken as in the case of a certificate of registry mislaid, lost, or destroyed.—S. 50 & 51.

*Penalty for using improper Certificate.*—If the master or owner of any ship uses or attempts to use for navigation, a certificate of registry not legally granted in respect of such ship, he shall be guilty of a misdemeanor, and it shall be lawful for any commissioned officer on full pay in the military or naval service of Her Majesty, or any British officer of Customs, or any British consular officer, to seize and detain such ship, and to bring her for adjudication before the High Court of Admiralty in England or Ireland, or any court having admiralty jurisdiction in Her Majesty's dominions ; and if such court is of opinion that such use or attempt has taken place, it shall pronounce such ship to be forfeited to Her Majesty, and may award such portion of the proceeds of sale as it may think just to the officer so bringing in the same for adjudication.—S. 52.

*Certificate lost, to be delivered up.*—If any registered ship is either actually or constructively lost, taken by the enemy, burnt, broken up, or if by reason of a transfer to any persons not qualified to be owners of British ships, or of any other matter or thing, any ship ceases to be a British ship, every person who at the time of the occurrence of any of the aforesaid events, owns such ship, or any share therein shall, upon

---

(1) No question of title can be effected by the possession or non-possession of the certificate of registry.

obtaining knowledge of such occurrence, if no notice has already been given, give notice thereof to the registrar at the port of registry, and he shall make entry in his register book; and, except in cases where the certificate of registry is lost or destroyed, the master of every ship so circumstanced shall, if such event occurs in port, immediately, but if the same occurs elsewhere, then within 10 days after his arrival, deliver the said certificate to the registrar, or, if there be no registrar, to the British consular officer at such port, and such registrar if he is not himself the registrar of her port of registry, or such British consular officer, shall forward the certificate delivered to him to the registrar of the port of registry; and every owner and master who, without reasonable cause, makes default in obeying these provisions, shall for each offence incur a penalty not exceeding £100.—S. 53.

*Provisional Certificate.*—If any ship becomes the property of persons qualified to be owners of British ships at any foreign port, the British consular officer resident at such port may grant the master of such ship, upon his application, a provisional certificate, stating the name of the ship; the time and place of purchase, and the names of purchasers; the name of master; the best particulars as to tonnage, build, and description that he is able to obtain; and he shall forward a copy thereof, at the first opportunity, to the Commissioners of Customs in London. The certificate so granted shall possess the same force as a certificate of registry until the expiration of 6 months, or until such earlier time as the ship arrives at some port where there is a British registrar; but upon the expiration of such period, or upon arrival at such port, shall be void to all intents.—S. 54.

*Transfers and Transmissions.*—A registered ship or any share therein, when disposed of to persons qualified to be owners of British ships, shall be transferred by bill of sale, with such description as is contained in the certificate of the surveyor, or as may be sufficient to identify the ship to the satisfaction of the registrar, and shall be executed by the transferrer in the presence of, and be attested by, one or more witnesses.(1) S. 55.

*Declaration to be made by Transferee.*—No individual shall be entitled to be registered as transferee (if resident within 5

(1) Forms of Bills of Sale can be had on application to any Registrar. In case any Bill of Sale or Mortgage is made in any form, or contains any particulars other than those approved in pursuance of this Act, no Registrar shall be required to record the same without the express direction of the Commissioners of Her Majesty's Customs.—18 & 19 Vict. Cap. 91, Sec. 11.

miles of the Custom House of the port of registry, in the presence of the registrar; if beyond that distance, before any registrar or justice of the peace) of a ship or any share therein until he has made a declaration, stating his qualification to be registered as owner of a share in a British ship, and containing a denial similar to that required in a declaration of ownership by an original owner; and no body corporate shall be so entitled to be registered as transferee, until their secretary or other duly appointed public officer has made a declaration in the presence of the registrar of the port of registry, stating the name of such body corporate, and such circumstances of its constitution and business as may prove it to be qualified to own a British ship, and containing a like denial to that required to be contained in a declaration of ownership made on behalf of a body corporate.(')—S. 56.

*Registration of Transfer.*—Every bill of sale for the transfer of any registered ship, or of any share therein, when duly executed, shall be produced to the Registrar of the port at which the ship is registered, together with the declaration made by a transferee; and the Registrar shall enter in the register book the name of the transferee as owner of the ship or share comprised in such bill of sale, and shall indorse on the bill of sale the fact of such entry having been made, with the date and hour thereof; and all bills of sale of any ship, or shares in a ship, shall be entered in the register book in the order of their production to the Registrar.(\*) If the property in any ship or in any share therein becomes transmitted by the death or bankruptcy or insolvency of any registered owner, or in consequence of the marriage of any female registered owner, or by any lawful means other than by a transfer according to the provisions of this Act, such transmission shall be authenticated

(\*) The declaration to be the same as on first Registry excepting that the name of the Master is not required.—See Sect. 88.

It may be observed that the duties of a British Registrar cease when any ship has been sold to foreigners, and that no Bill of Sale for such Transfer will be recorded.

It will, however, be to the interest of any foreigner purchasing a British ship, to see that the Certificate of Registry is given up as required by the 53rd Section, in order that the Registry may be closed as speedily as possible against any transaction whereby his title to the ship might be liable to be questioned. On sale of part of a British ship to a foreigner, the shares sold would be forfeited.—See Sect. 103, p. 335.

(\*) The date and hour of the *production* of Bills of Sale and Deeds of Mortgages of ships and shares in ships for Registration are to be deemed to be and shall be recorded as the date and hour of Registration, notwithstanding that the actual entry in the Registry Book be subsequently made, special care being taken that the entry be in all cases made at the very earliest period after the production of the Deeds.—G. O. No. 111, Sect. 1867.

by a declaration of the person to whom such property has been transmitted, containing the several statements required to be contained in the declaration of a transferee, or as near thereto as circumstances permit; and, in addition, a statement describing the manner in which, and the party to whom, such property has been transmitted. (')—S. 57 & 58.

*Registration of transmitted Shares*—The Registrar, upon the receipt of such declaration, accompanied by proper legal proofs, shall enter the name of the person or persons entitled under such transmission in the register book as owner or owners of the ship or share in respect of which such transmission has taken place ; (") and such persons, if more than one, shall, however numerous, be considered as one person only in regard to the rule relating to the number of persons entitled to be regis-

(1) See note to section 44. This clause virtually prohibits any dealings with a ship, except at her port of Registry. Many ships, will, however be sold to persons not resident in the country or possession of the Port of Registry, for which an immediate title will be required and many purchasers although resident within the country or possession of the Port of Registry, and satisfied as to their title will require their Registry to be transferred to another port.

For the means of doing this see Certificates of Sale, Sections 76-88, and the regulations for Transfer of Registry.—Sections 89, 90.

The priority of Bills of Sale will depend on the date of their production to the Registrar and consequent entry on the Register.

Under the former law the Executors or other representatives of an Owner disposed of his shares by Bill of Sale, producing to the Registrar, the probate or other documents under which they claimed to Act.

The present law in accordance with its principle that the Registrar shall take no notice whatever of any trust, enacts that the executors or administrators, the Husband or the Assignees of any Registered owner, shall, on making a declaration of their title, and producing proof, be entered on the Register as owners in the place of the person whose interest has been so transmitted to them. Once entered as owners, they will have full power to deal with the Shares.

In addition to the declaration, the Registrar will require an official copy of the Adjudication of the Bankruptcy and of the appointment of the official and trade assignees, and a certificate of marriage, which documents the Registrar will retain. The probate or other document in lieu thereof must be produced to the Registrar to note. In the event of the Registrar's having any doubt on the subject, he may, in addition to the above evidence call for a declaration of identity in the prescribed form, and also for a certificate of burial.

As to the proceedings on the death of a joint owner see note (') p. 314.

Any female owner about to marry can secure the separate use of her property by a Deed of Trust in the usual way. Of this Trust the Registrar will take no notice, a Bill of Sale to the Trustees as "Joint Owners" will be all that will be received by him.

(2) Shares in Ships registered under "The Merchant Shipping Act, 1854," shall be deemed to be included in the word "Stock" as defined by the Trustee Act, 1850, and the provisions of such Act shall be applicable to such shares accordingly.—18 & 19 Vict. cap. 91. s. 10.

tered as owners. Of the documents hereby required to be produced, the Registrar shall retain in his possession, the following; viz., the surveyor's certificate, the builder's certificate, the copy of the condemnation, and all declarations of ownership. S. 60 & 61.

*Unqualified owner entitled by transmission may apply to Court for Sale of Ship.*—Whenever any property in a ship or share therein becomes vested by transmission on the death of any owner, or on the marriage of any female owner, in any person not qualified to be the owner of British ships, it shall be lawful, if such ship is registered in England or Ireland for the Court of Chancery, if in Scotland for the Court of Session, or if in any British possession for the Superior Court therein, upon application by or on behalf of such unqualified person, to order a sale of the property so transmitted, and to direct the proceeds, after deducting the expenses thereof, to be paid to the person entitled, or otherwise as the Court may direct. Every order for a sale made by such Court shall contain a declaration vesting the right to transfer the ship or share to be sold in some person or persons named by the Court, and such nominee shall thereupon be entitled to transfer such ship or share in the same manner as if he or they were the registered owner or owners of the same; and every Registrar shall obey the requisition of such nominee in respect of transfer to the same extent as he would be compellable to obey the requisition of any registered owner of such ship or share. Every such application for sale shall be made within 4 weeks after the occurrence of the event on which such transmission has taken place; or, within such further time as the Court may allow, not in any case to exceed the space of one year; and, in the event of no application being made within such period, or of the Court refusing to accede thereto, the ship or said share shall be forfeited.—S. 62 to 64.

*Power of Courts to prohibit Transfers.*—It shall be lawful in England or Ireland for the Court of Chancery, in Scotland for the Court of Session, in any British possession for any superior court therein, without prejudice to the exercise of any other power such court may possess, upon the application of any interested person, to issue an order prohibiting for a time to be named in such order any dealing with such ship or share; and such court may make or refuse any such order, to annex thereto any terms or conditions it may think fit, and to discharge such order when granted, with or without costs, and generally to act in such manner as the justice of the case requires; and every registrar, without being made a party to the proceedings, upon being served with such order, or an official copy thereof, shall obey the same.—S. 65.

---

*Mortgages.*—A registered ship or share therein may be made security for a loan or other valuable consideration, by way of "mortgage." Every such mortgage shall be recorded by the Registrar in the register book, in the order of time in which the same is produced to him for that purpose;(<sup>1</sup>) and by memorandum under his hand, stating the date and hour, he shall notify on the mortgage that the same has been recorded by him. Whenever any registered mortgage has been discharged, the Registrar shall, on the production of the mortgage deed, with a duly-signed and attested receipt for the mortgage money indorsed thereon, make entry in the register book to the effect that such mortgage has been discharged; and the estate which passed to the mortgagee shall vest in the same person or persons in whom the same would, having regard to intervening acts and circumstances, if any, have vested if no such mortgage had ever been made. If there is more than one mortgage registered of the same ship or share therein, the mortgagees shall, notwithstanding any express, implied, or constructive notice, be entitled in priority one over the other according to the date at which each instrument is recorded in the register books, and not according to the date of each instrument itself.—S. 66 to 69.

*Mortgagee not to be deemed Owner.*—A mortgagee shall not by reason of his mortgage be deemed to be the owner of a ship, or a share therein; nor shall the mortgagor be deemed to have ceased to be owner of such mortgaged ship or share, except in so far as may be necessary for making such available as a security for the mortgage debt. Every registered mortgagee shall have power absolutely to dispose of the ship or share in respect of which he is registered, and to give effectual receipts for the purchase money; but if there are more persons than one registered as mortgagees of the same ship or share, no subsequent mortgagee shall, except under the order of some court capable of taking cognizance of such matters, sell such ship or share without the concurrence of every prior mortgagee.<sup>(2)</sup> No registered mortgage of any ship or share therein shall be affected by any act of bankruptcy of the mortgagor after the date of the record of such mortgage, notwithstanding such mortgagor at the time may have in his possession and disposition, and be reputed owner of such ship or share thereof; and such mortgage shall be preferred to any right, claim, or interest in such ship or share thereof which may belong to the assignees of such bankrupt.—S. 70 to 72.

---

(<sup>1</sup>) See note 1, p. 322.

(<sup>2</sup>) The covenant of a power to sell is now no longer required.

*Transfer of Mortgages.*—A registered mortgage of any ship or share in a ship may be transferred to any person, and on the production of such instrument, the Registrar shall enter in the register book the name of the transferee as mortgagee of the ship or shares therein mentioned, and shall by memorandum under his hand record on the instrument of transfer, stating the date and hour, that the same has been recorded by him.<sup>(1)</sup> If the interest of any mortgagee in any ship, or in any share therein, becomes transmitted in consequence of death, bankruptcy, or insolvency, or in consequence of the marriage of any female mortgagee, or by any lawful means other than by a transfer according to the provisions of this Act, such transmission shall be authenticated and accompanied by such evidence as is required to authenticate a corresponding transmission of property from one registered owner to another.<sup>(1)</sup> The Registrar, upon the receipt of such declaration and the production of such evidence, shall enter the name of the person entitled under such transmission in the register book as mortgagee of the ship or share in respect of which such transmission has taken place.—S. 73 to 75.

*Certificates of Mortgage and Sale.*—Any registered owner, if desirous of disposing by way of mortgage or sale of the ship or share in respect of which he is registered at any place out of the country or possession in which the port of registry of such ship is situate, may apply to the Registrar, who shall thereupon enable him to do so by granting certificates of mortgage or certificates of sale, according as they purport to give a power to mortgage or a power to sell.<sup>(2)</sup> Previously to any certificate

<sup>(1)</sup> Any number of persons not exceeding five, may be registered as joint-mortgagors.

<sup>(2)</sup> Section 57, enacting that all bills of sale must be recorded at the port of registry, registry anew on change of property can only be procured at such port, and a change of the port of registry can only be made under the regulations for transfer of registry set forth in sections 89 and 90.

These regulations fully meet all the requirements of business relating to vessels sold within the country or possession of the port of registry; but for vessels sold in British ports, not within the county or possession of the port of registry, it would be necessary to incur the risk of sending the bills of sale across the seas to be recorded. The following sections, therefore, provide a statutory power of attorney by which vessels may be sold or mortgaged out of the country or possession of the port of registry.

Certificates of sale and mortgage will always contain a full account of the ownership and incumbrances, and will before delivery be entered on the register. The entry of any certificate of sale will close the register to all further dealings, until the sale shall be returned not acted on; and mortgages made in virtue of a certificate of mortgage will have priority over mortgages entered in the registry-book subsequently to the date of 'the entry' of the certificate.

of mortgage or sale being granted, the applicant shall state to the Registrar, to be by him entered in the register book, the following particulars :—the names of the persons by whom the power mentioned in such certificate is to be exercised, and in the case of a mortgage the maximum amount of charge to be created (if it is intended to fix any such maximum); and in the case of a sale, the minimum price at which sale is to be made (if it is intended to fix any such minimum); the specific place

Any sale or mortgage made in virtue thereof, will be endorsed on the certificate, which for the time being may be regarded as a floating registry of the ship, and as such afford to a foreigner a full guarantee of the validity of his title, and enable any British purchaser to procure immediate registry anew.

It is necessary that a limit of time should be fixed within which the vessel may be sold or mortgaged, but not so that any place or amount should be fixed; but unless certain places are named and a period fixed, not exceeding twelve months, the purchaser will not be protected by clause 4 of sections 80 and 81 against the bankruptcy or insolvency of the owner, nor obviously can the power of revocation, given in section 83, be exercised, unless the place or places have been named.

The certificate of sale for a ship encumbered, will always have on it a notice of the full particulars of the mortgages existing at the time of granting the certificate; on the sale of the vessel under the certificate, such mortgages will be brought forward on the new registry, and on the return of the certificate to the original port of registry, such original registry will remain open as far as relates to any unsatisfied mortgages thereon. The purchaser of such encumbered vessel would therefore be liable to have his title immediately defeated by a sale by the prior mortgagee, which sale might legally be recorded at either port. It is obvious, therefore, that no purchaser of a mortgaged vessel under a certificate of sale could have safe possession, unless at the time of registry anew in his favour the original mortgage deeds were produced and the discharge recorded.

There statutory powers of sale do not interfere with the power any owner possesses in the ordinary course of business to depute any person to act for him under the usual power of attorney; but any sale or mortgage effected under such power will have no validity until recorded at the port of registry.

No certificate of sale can issue except for the sale of the whole ship.

Occasionally it will happen that the several owners of a vessel reside in different countries, and wish to unite in effecting a sale out of the country or possession of the port of registry.

This might be done,—

1st. By the ordinary power of attorney, when the bill of sale and the declaration of ownership must be sent to the port of registry to be recorded, and the purchaser apply to have the registry transferred under the 89th and 90th sections.

2nd. All the owners might transfer their interest to one resident at the port of registry, who would then execute the certificate of sale.

3rd. The absent owners might send to the port of registry an application for the transfer of the registry to the intended port of sale, to be joined in by all the other owners, (see sections 89 and 90), and when the transferred registry has been completed, the bill of sale to the purchaser could be recorded.

or places where such power is to be exercised ; or, if no place be specified, then that it may be exercised anywhere, subject to the provisions hereinafter contained : the limit of time within which such power may be exercised.

No certificate of mortgage or sale shall be granted so as to authorize any mortgage or sale to be made at any place within the United Kingdom, if the port of registry of the ship be situate therein ; or at any place within the same British possession if the port of registry be situate therein ; or by any person not named in the certificate.—S. 76 to 78.

*Rules as to Certificates of Mortgage.*—The following rules shall be observed as to certificates of mortgage, viz. :—

1. The power shall be exercised in conformity with the directions contained in the certificate :
2. A record of every mortgage made thereunder shall be indorsed thereon by a Registrar or British Consular Officer :
3. No mortgage, *bond fide* made thereunder, shall be impeached by reason of the person by whom the power was given dying before the making of such mortgage :
4. Whenever the certificate contains a specification of the place or places at which, and a limit of time not exceeding 12 months within which, the power is to be exercised, no mortgage, *bond fide* made to a mortgagee without notice, shall be impeached by reason of the bankruptcy or insolvency of the person by whom the power was given :
5. Every mortgage so registered on the certificate shall have priority over all others of the same ship or share created subsequently to the date of the entry of the certificate in the register book ; and if there be more mortgages than one so indorsed the respective mortgagees claiming shall be entitled one before the other according to the date at which a record of each instrument is indorsed on the certificate, and not according to the date of the instrument creating the mortgage :
6. Subject to the foregoing rules every mortgagee whose mortgage is registered on the certificate shall have the same rights and powers and be subject to the same liabilities as he would have had and been subject to, if his mortgage had been registered in the register book instead of on the certificate.
7. The discharge of any mortgage so registered on the certificate may be indorsed thereon by any Registrar or British Consular officer, upon the production of such evidence as is required to be produced to the Registrar

on the entry of the discharge of a mortgage in the register book ; and upon such indorsement being made, the estate, if any, which passed to the mortgagee shall vest in the same person in whom the same would, having regard to intervening acts and circumstances, if any, have vested if no such mortgage had been made.

8. Upon the delivery of any certificate of mortgage to the Registrar by whom it was granted he shall, after recording in the register book in such manner as to preserve its priority any unsatisfied mortgage registered thereon, cancel such certificate, and enter the fact of such cancellation in the register book ; and every certificate so cancelled shall be void to all intents.—S. 80.

*Rules as to Certificates of Sale.*—The following rules shall be observed as to certificates of sale, viz. :—

1. No such certificate shall be granted except for the sale of an entire ship :
2. The power shall be exercised in conformity with the directions contained in the certificate :
3. No sale, *bond fide* made to a purchaser for valuable consideration, shall be impeached by reason of the person by whom the power was given dying before the making of such sale :
4. Whenever the certificate contains a specification of the place or places at which, and a limit of time not exceeding 12 months within which, the power is to be exercised, no sale, *bond fide* made to a purchaser for valuable consideration without notice, shall be impeached by reason of the bankruptcy or insolvency of the person by whom the power was given :
5. Any transfer made to a person qualified to be the owner of British ships shall be by bill of sale in the form hereinbefore mentioned, or as near thereto as circumstances permit :
6. If the ship is sold to a party qualified to hold British ships, the ship shall be registered anew ; but notice of all mortgages enumerated on the certificate of sale shall be entered in the register book :
7. Previously to such registry anew, there shall be produced to the Registrar, the bill of sale by which the ship is transferred, the certificate of sale, and the certificate of registry of such ship :
8. Such last-mentioned registrar shall retain the certificates of sale and registry, and, after having indorsed on

both, an entry of the fact of a sale having taken place, shall forward the said certificates to the registrar of the former port of registry ; and such last-mentioned registrar shall thereupon make a note of the sale in his register book, and the registry of the ship shall be considered as closed ; except as far as relates to any unsatisfied mortgages or existing certificates of mortgage entered therein :

9. On such registry anew the description of the ship contained in her original certificate of registry may be transferred to the new register book, without her being re-surveyed,<sup>(1)</sup> and the declaration to be made by the purchaser shall be the same as would be required to be made by an ordinary transferee :
10. If the ship is sold to a party not qualified to be the owner of a British ship ; the bill of sale by which the ship is transferred, the certificate of sale, and the certificate of registry shall be produced to some registrar or consular officer, who shall retain the certificates of sale and registry ; and, having indorsed thereon the fact of such ship having been sold to persons not qualified to be owners of British ships, shall forward them to the Registrar of the port of registry of such ship to be noted.
11. If upon a sale being made to an unqualified person default is made in the production of such certificates as are mentioned in the last rule ; such unqualified person shall be considered as having acquired no title to, or interest in the ship ; and further, the party upon whose application such certificate was granted, and the persons exercising the power, shall each incur a penalty not exceeding £100.
12. If no sale is made in conformity with the certificate of sale, such certificate shall be delivered to the Registrar by whom it was granted, who shall cancel it and enter the fact in the register book, and every certificate so cancelled shall be void to all intents.—S. 81.

*Loss of Certificate of Mortgage and Sale.*—Upon proof that any certificate of mortgage or sale is lost or so obliterated as to be useless, and that the powers thereby given have never been exercised, or if they have been exercised, then upon proof of the several matters and things that have been done thereunder ; it shall be lawful for the Registrar with the

---

<sup>(1)</sup> The ship is not required to be re-surveyed, if already registered, but if transferred from the old form of measurement, she must be measured under the present system, and thereby obtain a new certificate.

---

sanction of the Commissioners of Customs either to issue a new certificate, or to direct such entries to be made in the register book, or such other matter or thing to be done as might have been made or done if no such loss or obliteration had taken place. The registered owner for the time being of any ship or share in respect of which a certificate of mortgage or sale has been granted, specifying the place or places where the power thereby given is to be exercised, may authorise the Registrar by whom such certificate was granted to give notice to the Registrar or Consular Officer at such place or places, that such certificate is revoked; and notice shall be given accordingly; and all registrars or consular officers receiving such notice shall record and exhibit the same to all persons who may apply to them for the purpose of effecting or obtaining a mortgage or transfer under the said certificate of mortgage or sale; and after such notice has been so recorded the said certificate shall be deemed to be revoked and of no effect; and every registrar or consular officer recording any such notice shall state to the registrar by whom the certificate was granted, whether any previous exercise of the power to which such certificate refers has taken place.—S. 82 & 83.

*Registry anew, and Transfer of Registry.*—Whenever any registered ship is so altered as not to correspond with the particulars relating to her tonnage or description contained in the register book, then the Registrar of the port of alteration, if there be one, or the Registrar of the first port at which the ship arrives after her alteration, having a registrar, shall, on application made to him, and on the receipt of a certificate from the proper surveyor specifying the nature of such alteration, either retain the old certificate of registry and grant a new one containing a description of the ship as altered; or indorse on the existing certificate a note of such alteration, and subscribe his name thereto; and the registrar to whom such application is made, if he be the registrar of the port of registry of the ship, shall enter in his register book the particulars of the alteration so made, and the fact of such new certificate having been granted or indorsement having been made on the existing certificate; but if he is not such last-mentioned registrar, he shall forthwith report such particulars and facts as aforesaid, accompanied by the old certificate of registry in cases where a new one has been granted, to the registrar of the port of registry, who shall retain such old certificate (if any), and enter such particulars and facts in his register book accordingly. (1) When application is made in

---

(1) Any alteration made in a vessel not at her port of registry, will be endorsed on the certificate of registry by the Registrar of the port where

'respect of such alteration to the Registrar of the port of registry, he may, if he thinks fit, instead of registering such alteration, require such ship to be registered anew in manner directed on the first registry of a ship ; and, if he is not such registrar, he may require such ship to be registered anew ; but he shall in such case grant a provisional certificate, or make a provisional indorsement of the alteration made, taking care to add to such certificate or indorsement a statement that the same is made provisionally, and to insert a like statement in his report to the Registrar of the port of registry of the ship. Every such provisional certificate, or certificate so indorsed, shall, within 10 days after the first subsequent arrival of the ship at her port of discharge in the United Kingdom, if there registered, or in the British Possession within which her port of registry is situate, be delivered up to the Registrar thereof, who shall cause such ship to be registered anew. On failure of such registry anew of any ship or registry of alteration of any ship so altered as aforesaid, such ship shall be deemed not duly registered, and shall no longer be recognised as a British ship.—S. 84 to 87.

*On change of Owners, Registry anew may be granted, if required.*—If, upon change of ownership, the owner or owners desire to have any ship registered anew, although not required by this Act, it shall be lawful for the Registrar of the port at which such ship is already registered, on the delivery up to him of the existing certificate of registry, and on the other requisites to registry, or such of them as the Registrar thinks material, being duly complied with, to make such registry anew, and grant a certificate thereof.—S. 88.

*Registry may be transferred from Port to Port.*—The registry of any ship may be transferred from one port to another, upon the application of all parties appearing on the

---

the alteration is made, and reported to the Registrar of the port of registry, who, on having corrected his registry, will advise the chief Registrar in London of the corrections made. If the alterations made are such as to affect the original length or depth of the hull of the vessel, the Registrar will insist on registry anew; while if the alterations are of a less important character, the Registrar need not enforce it; but it will be within his discretion, if the owners so desire, to permit registry anew.

Any alteration affecting the tonnage of a vessel measured under the old Act, but not to such an extent as to require, and the owners not wishing registry anew, the space altered will only be measured by the new rules, and the tonnage so found added to or deducted from the registered tonnage or the engine-room allowance.

If, on alteration, the owners are not prepared to register anew, yet wish to have the entire tonnage ascertained by the new rule, they may do so under the 27th section.

register to be interested in such ship, whether as owners or mortgagees, expressed by a declaration in writing made and subscribed, if the party so required to make and subscribe the same reside at or within 5 miles of the Custom House of the port from which such ship is to be transferred, in the presence of the Registrar of such port, but if beyond that distance in the presence of any registrar or justice of the peace. Upon such application, and upon the delivery of the certificate of registry,<sup>(1)</sup> the Registrar of the port at which such ship is registered shall transmit to the Registrar of the port at which such ship is intended to be registered notice of application having been made, together with a true copy of all particulars relating to such ship, and the names of all the parties appearing to be interested as owners or mortgagees in such ship; and such last-mentioned registrar shall, upon the receipt of such notice, enter all such particulars and names in his book of registry, and grant a fresh certificate, and thenceforth such ship shall be considered as registered at and belonging to such last-mentioned port, and the name thereof shall be substituted on the stern of such ship in lieu of the name of the port previously appearing. The transfer of the registry of any ship, in manner aforesaid, shall not in any way affect the rights of the several persons interested either as owners or mortgagees, but such rights shall in all respects be maintained and continue in the same manner as if no such transfer had been effected.—S. 88 to 91.

*Inspection of Register Books.*—Every person may, upon payment of a fee to be fixed by the Commissioners of Customs not exceeding one shilling, have access to the register book for the purpose of inspection, at any reasonable time during the hours of official attendance of the Registrar. S. 92.

*Indemnity to Registrar.*—No registrar shall be liable to damages or otherwise for any loss accruing to any person, by reason of any act done or default made by him in his character of registrar, unless the same has happened through his neglect or wilful act. S. 93.

*Return to be made by Registrar to Commissioners of Customs.*—Every registrar in the United Kingdom shall, at the expiration of every month, and every other registrar shall, without delay, or at such stated times as may be fixed, transmit to the

---

(1) The Certificate of Registry may be delivered up to the Registrar of either Port.—18 & 19 Vict. cap. 91, s. 12.

This option is a great advantage on the transfer of a registry, especially to a distant port, as it admits of a transfer being made while a ship is on her voyage. The new registry will not be completed until the former certificate has been given up and cancelled.

Custom House in London a full return of all registries, transfers, transmissions, mortgages, and other dealings with ships which have been registered by, or communicated to, them in their character of registrars, and the names of the persons who have been concerned in the same, and such other particulars as may be directed by the said Commissioners.<sup>(1)</sup> S. 94.

*The Commissioners of Customs to provide forms, &c.—* The Commissioners of Customs shall cause the several forms required or authorized to be used by the second part of this Act, and contained in the schedule thereto, to be supplied to all registrars for distribution, either free of charge or at such moderate prices as they may hereafter direct;<sup>(2)</sup> and the said Commissioners, with the consent of the Board of Trade, may from time to time make such alterations in the said forms as it may deem requisite, but shall, before issuing any altered form, give such public notice thereof as may be necessary in order to prevent inconvenience;<sup>(3)</sup> S. 96.

*Commissioners may grant a Pass to a ship not registered.*—In cases where it appears to the Commissioners of Customs, or to the governor or other person administering the government of any British possession, that it would be desirable permission should be granted to any British ship to pass, without being previously registered, from one place in Her Majesty's dominions to any other place within the same, it shall be lawful for such commissioners or governor to grant a pass accordingly, which for the time, and within the limits therein mentioned, shall have the same effect as a certificate of registry.—S. 98.

*Forgery.*—Any person who forges, assists in forging, or procures to be forged, fraudulently alters, assists in fraudulently altering, or procures to be fraudulently altered, any register book, certificate of surveyor, certificate of registry, declaration of ownership, bill of sale, instrument of mortgage, certificate of mortgage or sale, or any entry or indorsement required by the second part of this Act, to be made in or on any of the

<sup>(1)</sup> These returns are sent daily from all the ports in the United Kingdom; and from the colonies, as often as the means of communication admit, to the Chief Registrar in London, in whose office books of registry are kept for all the ports of the empire.

<sup>(2)</sup> The sum of one shilling is to be charged for every Certificate of Registry.—G. O. No. 69, 1855.

<sup>(3)</sup> In any case in which any bill of sale, mortgage, or other instrument for the disposal or transfer of any ship or shares therein, or of any interest therein, is made in any form or containing any particulars other than the form and particulars prescribed, no Registrar shall record the same without the express directions of the Commissioners of Customs.—18 & 19 Vict., cap. 91, s. 11.

---

above documents, shall, for every such offence, be deemed to be guilty of felony.—S. 101.

*National character.*—No officer of Customs shall grant a clearance or transire for any ship until the Master of such ship has declared to such officer the name of the nation to which he claims that she belongs, and such officer shall thereupon inscribe such name on the clearance or transire; and if any ship attempts to proceed to sea without such clearance or transire, any such officer may detain her until such declaration is made.—S. 102.

*Penalties.*—The assumption of a British character, by using the British flag unduly, unless to escape capture by an enemy; the concealment of the British character, or assuming a foreign one, by a British ship, shall, in either case, subject the vessel to forfeiture, and the master, privy to the latter offences, to be punished for a misdemeanour. If unqualified persons acquire ownership in British ships, save in cases especially provided for, all interest they may acquire shall be forfeited to Her Majesty. Any person making a false declaration<sup>(1)</sup> touching ownership, shall be deemed guilty of a misdemeanour; and such interest as he may possess be forfeited to Her Majesty. Also, parties without an Admiralty warrant, using improper colours; such as those worn, or resembling those worn, by Her Majesty's ships—the master, owner, or any person hoisting the same shall incur a penalty not exceeding £500.—S. 103 to 105.

*Effect of Declaration in this Act, that a ship shall not be recognized as a British ship.* Whenever it is declared that a ship belonging to any person or body corporate qualified, according to this Act, to be owners of British ships, shall not be recognized as a British ship, such ship shall not be entitled to any benefits or protection usually enjoyed by British ships, and shall not be entitled to use the British flag, or assume the British national character, but so far as regards the payment of dues, the liability of pains and penalties, and the punishment of offences committed on board such ship, or by any persons belonging to her, such ship shall be dealt with in the same manner as if she were a recognized British ship.—S. 106.

---

<sup>(1)</sup> Any person who wilfully makes or assists in making, or procures to be made any false statement concerning the title or ownership of, or the interests existing in any ship, or any share or shares in a ship, or who utters or produces or makes use of any declaration or document containing any such false statement, knowing it to be false, shall be guilty of misdemeanour.—18 & 19 Vict., cap. 91, s. 9.

## SAFETY AND PREVENTION OF ACCIDENTS.

[APPLICABLE TO ALL BRITISH SHIPS; AND TO ALL FOREIGN STEAM SHIPS CARRYING PASSENGERS BETWEEN PLACES IN THE UNITED KINGDOM.]

*Boats for sea-going Ships.*—The following rules shall be observed with respect to boats and life buoys; viz.:—

1. No decked ship (except ships used solely as steam tugs, and ships engaged in the whale fishery) shall proceed to sea from any place in the United Kingdom, unless provided, according to her tonnage, with boats duly supplied with all requisites for use, and not fewer in number nor less in their cubic contents than is specified in the following table:
2. No ship carrying more than 10 passengers shall proceed to sea from any place in the United Kingdom, unless, in addition to those specified, she is provided with a life boat furnished with all requisites for use,—or that one of the aforementioned is rendered buoyant after the manner of a life boat, and also with two life buoys:

Such boats and life buoys shall be kept at all times fit and ready for use, but these enactments shall not apply in any case in which a certificate has been duly obtained under the 10th section of the "Passengers Act, 1852."

In the following cases; viz.:—

1. If any ship required to be provided with boats or life buoys, proceed to sea without; or if any such are lost or rendered unfit for service in the course of the voyage, through the wilful fault or negligence of the owner or master; or,
2. In case such boats or life buoys are accidentally lost or injured in the course of the voyage, and the master wilfully neglects to replace or repair the same the first opportunity; or,
3. If such boats and life buoys are not kept at all times fit and ready for use:

Then, if the owner be in fault, he shall incur a penalty not exceeding £100; and if the master be in fault, he shall incur a penalty not exceeding £50.—S. 291 to 293.

*Officers of Customs not to clear Ships not complying with the above provisions.*—No officer of Customs shall grant clearance or transire for any ship required to be provided with boats or life buoys unless the same is duly so provided; and if such ship attempts to go to sea without, any officer may detain her.—S. 294.

**Note.**—In Sailing Ships carrying the Number of Boats above specified, and Steam Ships carrying the larger of the Two Numbers, the Boats are to be considered sufficient, if their aggregate Cubic Contents equal the aggregate Contents of the Boats specified.  
In Steam Ships carrying the smaller of the Two Numbers, the aggregate Cubic Contents of the Boats must be increased by one-half of the Cubic Capacity specified in Col. 9.

In Steam Ships of 200 Tons Burden and under, not carrying Passengers, one of the boats must be substituted for the Boat in Col. 1.

**— In Stalling 3 feet, a heavy surf and  
the barometer 30.4, a gale blowing from the S.E.**

In all Steam Ships, Two Paddlebox Boats may be substituted for any Two of the Boats in Col. 3.  
They be substituted for those above specified.

*Lights and Fog Signals,—meeting and passing.*—The following rules shall be observed, viz.:—

1 and 2. The Admiralty shall, from time to time, make regulations requiring the exhibition of such lights and fog signals, by such classes of steam or sailing ships, as they think fit: (1)

---

(1) ADMIRALTY NOTICE RESPECTING LIGHTS AND FOG SIGNALS TO BE CARRIED AND USED BY SEA-GOING VESSELS, TO PREVENT COLLISION.

---

*To come into operation on and after the 1st October, 1858.*

---

By virtue of the power and authority vested in us, we hereby revoke, as from and after the thirtieth day of September, 1858, the regulations made and published by us on the first day of May, 1852, relating to the Lights to be carried by sea-going vessels to prevent collision:—

**STEAM VESSELS.**—All sea-going steam vessels, when under steam, shall, between sunset and sunrise, exhibit the following Lights:—

1. A bright white light at the foremast head.  
A green light on the starboard side.  
A red light on the port side.

2. The mast-head light shall be so constructed as to be visible on a dark night, with a clear atmosphere, at a distance of at least 5 miles, and shall show an uniform and unbroken light over an arc of the horizon of 20 points of the compass, and it shall be so fixed as to throw the light 10 points on each side of the ship, viz.: from right ahead to 2 points abeam on either side.

3. The green light on the starboard side and the red light on the port side shall be so constructed as to be visible on a dark night, with a clear atmosphere, at a distance of at least 2 miles, and show an uniform and unbroken light over an arc of the horizon of 10 points of the compass, and they shall be so fixed as to throw the light from right ahead to 2 points abeam on the starboard and on the port sides respectively.

4. The side lights are to be fitted with inboard screens projecting at least 8 feet forward from the light, so as to prevent the lights from being seen across the bow.

5. Steam vessels, under sail only, are not to carry their mast-head light.

**Fog Signals.**—All sea-going steam vessels, whether propelled by paddles or screws, when their steam is up, and when under way, shall, in all cases of fog, use as a fog signal a steam whistle, placed before the funnel at not less than 8 feet from the deck, which shall be sounded once at least every five minutes; but when the steam is not up, they shall use a fog horn or bell, as ordered for sailing ships.

**SAILING VESSELS.**—1. All sea-going sailing vessels, when under way or being towed, shall, between sunset and sunrise, exhibit a green light on the starboard side and a red light on the port side of the vessel, and such lights shall be so constructed as to be visible on a dark night, with a clear atmosphere, at a distance of at least 2 miles, and shall show an uniform and unbroken light over an arc of the horizon of 10 points of the compass, from right ahead to 2 points abeam on the starboard and on the port sides respectively.

3. All such regulations shall be published in the *London Gazette*, and shall come into operation on a day there named ; and the Admiralty shall cause them to be printed, and furnish a copy thereof to any owner or master of a ship who applies for the same.
4. All owners and masters shall be bound to notice them, and so long as they continue in force shall exhibit such lights, and use such fog signals as are enjoined by such regulations, and in default, the master or the owner, if in fault, shall for each occasion incur a penalty not exceeding £20.—S. 295.

Whenever a ship proceeding in one direction, meets another ship going in another direction, so that if both ships were to continue their respective courses they would pass so near as to involve risk of collision, the helms of both ships shall be put to port so as to pass each other on the port side ; and this rule shall be obeyed by all steam and all sailing ships, whether on the port or starboard tack, and whether close-hauled or not ; unless the circumstances of the case are such as to render a departure from the rule necessary, in order to avoid immediate danger, and, as regards sailing ships on the starboard tack close-hauled, to the keeping such ships under command.

2. The coloured lights shall be *fixed*, whenever it is practicable so to exhibit them ; and shall be fitted with inboard screens, projecting at least 8 feet forward from the light, so as to prevent the lights being seen across the bow.

3. When the coloured lights cannot be fixed (as in the case of small vessels in bad weather), they shall be kept on deck between sunset and sunrise, and on their proper sides of the vessel, ready for instant exhibition, and shall be exhibited in such a manner as can be best seen on the approach of, or to, any other vessel or vessels, in sufficient time to avoid collision, and so that the green light shall not be seen on the port side, nor the red light on the starboard side.

*Fog Signals.*—All sea-going sailing vessels, when under way, shall, in all cases of fog, use, when on the starboard tack, a fog horn, and when on the port tack, shall ring a bell. These signals shall be sounded once at least every five minutes.

Sailing pilot vessels are to carry only a white light at the mast-head, and are to exhibit a flare-up light every 15 minutes, in accordance with the Trinity House regulations.

**VESSELS AT ANCHOR.**—All sea-going vessels, when at anchor in roadsteads or fairways, shall, between sunset and sunrise, exhibit where it can be best seen, but at a height not exceeding 20 feet above the hull, a white light in a globular lantern of 8 inches in diameter, and so constructed as to show a clear, uniform, and unbroken light all round the horizon, at a distance of at least 1 mile.

Given under our hands this 24th day of February, 1858.

CHARLES WOOD.  
R. S. DUNDAS.

By Command of their Lordships,  
W. G. ROMAINE, Secretary.

Every steam ship, when navigating any narrow channel, shall, when safe and practicable, keep to that side of the fair-way or mid-channel which lies on the starboard side of such steam ship.—S. 296 & 297.

If it appears to the court before which any case of collision is tried, that it was occasioned by the non-observance of any rule for the exhibition of lights or the use of fog signals, or of the rule as to the passing of steam and sailing ships, or of the rule as to a steam ship keeping to that side of a narrow channel which lies on the starboard side ; the owner of the ship by which such rule has been infringed shall not be entitled to recover any recompense for damage sustained, unless it is shown that circumstances made a departure from the rule necessary. In case damage to person or property arises from the non-observance of the said rules by any ship, such damage shall be deemed to have been occasioned by the wilful default of the person in charge of the deck at the time, unless it is shown that circumstances made a departure from the rule necessary.—S. 298 & 299.

*Build and Equipment of Steam Ships.*—The following rules shall be observed as to the build of iron steamships, viz. :—

1. Every steam ship built of iron, of 100 tons or upwards, commenced after the 28th day of August, 1846, and every steam ship built of iron of less burden than 100 tons, commenced after the 7th day of August, 1851 (except ships used solely as steam tugs), shall be divided by substantial transverse water-tight partitions, so that the fore part of the ship shall be separated from the engine room by one, and the after part by another of such partitions.
2. Every steam ship built of iron commenced after the passing of this Act, shall be divided by such partitions into not less than 3 equal parts, or as nearly so as circumstances permit.
3. In such last-mentioned ships, each partition shall be of equal strength with the side plates of the ship with which it is in contact.
4. Every screw steam ship built of iron, commenced after the passing of this Act, in addition to the above partitions, shall be fitted with a small water-tight compartment, inclosing the after-extremity of the shaft.

And no clearance or transire shall be granted for any iron steam ship required to be so divided or fitted, unless the same is done ; and if such ship attempts to ply or go to sea without such clearance or transire, any officer may detain her ; and if such steam ship plies or goes to sea without, the owner shall incur a penalty not exceeding 100*l*.

Steam ships shall be provided as follows, viz.:—

1. Every steam ship, of which a survey is required, shall be provided with a safety valve upon each boiler, so constructed as to be out of the control of the engineer when the steam is up; and if such valve is in addition to the ordinary valve, it shall have an area not less, and a pressure not greater, than the area of, and pressure on, that valve.
2. Every sea-going steam ship employed to carry passengers shall, from time to time, have her compasses properly adjusted, to the satisfaction of the shipwright surveyor.
3. Every sea-going steam ship (unless used only as a steam tug) shall be provided with a hose adapted to extinguish fire in any part of the ship; and capable of being connected with the engines thereof.
4. Every sea-going steam ship employed to carry passengers shall be provided with the following means of making signals of distress, viz., 12 blue lights, or 12 port fires, and 1 cannon, with ammunition for at least 12 charges; or, in the discretion of the master or owner, with such other means of making signals (if any) as may have been previously approved by the Board of Trade.
5. Every home trade steam ship, employed to carry passengers by sea, shall be provided with such shelter for the protection of deck passengers (if any) as the Board of Trade, having regard to the nature of the passage, the number of deck passengers to be carried, the season of the year, the safety of the ship, and the circumstances of the case, may require. And if any such steam ship goes to sea from any port in the United Kingdom without being so provided, then for each default in any of the above requisites the owner, (if in fault) shall incur a penalty not exceeding £100, and the master (if in fault) shall incur a penalty not exceeding £50.—S. 300 and 301.

*Penalty for improper Weight on Safety Valve.*—If any person places an undue weight on the safety valve of any steam ship, or, in the case of steam ships surveyed as described, increases such weight beyond the limits fixed by the engineer surveyor, in addition to any other liabilities he may incur by so doing, he shall incur a penalty not exceeding £100.—S. 302.

*Survey of Passenger Steamers.*—Passengers shall be held to include any persons carried in a steam ship, other than the master and crew, and the owner, his family and servants; and the expression "Passenger Steamer," shall be held to include every British steam ship carrying passengers to, from, or between any place or places in the United Kingdom, excepting

steam ferry boats working in chains, commonly called steam bridges.

Every passenger steamer shall be surveyed twice at the least in each year in manner hereinafter mentioned.

For the purposes of this Act, the Board of Trade may, from time to time, appoint such number of shipwright surveyors and engineer surveyors at such ports as it thinks proper, and a Surveyor-general for the United Kingdom; may remove such surveyors, or any of them, and fix and alter the rates of remuneration to be received by them. It shall be lawful for the said surveyors in the execution of their duties to go on board any steam ship at all reasonable times, and to inspect the same, any part thereof, or any of the machinery, boats, equipments or articles on board; or any certificates of the master or mate, but not unnecessarily detaining or delaying the ship from proceeding on any voyage; and, if in consequence of any accident, or for any other reason, they consider it necessary to require the ship to be taken into dock, for the purpose of surveying the hull thereof; and any person who hinders such surveyor from going on board, or otherwise impedes him in the execution of his duty under this Act, shall incur a penalty not exceeding £5. The said surveyors shall execute their duties under the direction of the Board of Trade, and subject to such regulations as that Board may make. Every surveyor who demands or receives, directly or indirectly, from the master or owner of any ship surveyed by him under the provisions of this Act, any fee or remuneration in respect of such survey, otherwise than as the officer, and by direction of the Board of Trade, shall incur a penalty not exceeding £50.

The owner of every passenger steamer shall cause the same to be surveyed at the times hereinafter directed by one each of the said shipwright surveyors and engineer surveyors so appointed; and such surveyors, when satisfied, shall give to such owner declarations as follows.

*Declaration of Surveyor.*—The declaration of the surveyor shall embrace the following particulars, viz. :—

1. That the hull of the ship is sufficient for the service intended, and in good condition.
2. That the partitions, boats, life buoys, lights, signals, compasses and shelter for deck passengers, and the certificates of the master and mate, or mates, are such, and in such condition, as required by this Act.
3. The time (if less than 6 months) for which the said hull and equipments will be sufficient.
4. The limits (if any) beyond which, as regards the hull and equipments, the ship is not deemed fit to ply.

---

5. The number of passengers which the ship is considered fit to carry; distinguishing, if necessary, between the respective numbers to be carried on the deck, in the cabins, and in different parts of the deck and cabins; such numbers to be subject to such conditions and variations, according to the time of year, the nature of the voyage, the cargo carried, or other circumstances, as the case requires.

*Declaration of Engineer.*—The declaration of the engineer surveyor shall embrace the following particulars, viz.:—

1. That the machinery of the ship is sufficient for the service intended, and in good condition.
2. The time (if less than 6 months) for which such machinery will be sufficient.
3. That the safety valves and fire hose are such, and in such condition, as are required by this Act.
4. The limits of the weight to be placed on the safety valves.
5. The limits (if any) beyond which, as regards the machinery, the ship is not deemed fit to ply..

And such declarations shall be in such form as the Board of Trade directs. The owner shall transmit such declarations to the Board of Trade within 14 days after the dates of the receipt thereof; and in default, shall forfeit a sum not exceeding 10 shillings for every day that the sending is delayed. In all cases where it is possible, the said half-yearly surveys shall be made in the months of April and October, and the declarations transmitted on or before the 30th of April, and the 31st of October respectively; but if the owner, for any reason satisfactory to the Board of Trade, is unable to have his ship surveyed in April or October, then he shall have it done as soon thereafter as possible, and transmit such declarations to the Board of Trade within 14 days after the receipt thereof, with a statement of the reasons which prevented the survey at the time prescribed, and in case of delay in transmitting the declarations, shall be liable to a forfeiture similar to that mentioned in the last preceding section.

Upon receipt of such declarations, the Board of Trade, if satisfied that the provisions of the 4th part of this Act have been complied with, shall cause a certificate in duplicate to be issued to the effect, that the provisions of the law have been complied with, and such certificate shall state the limits and particulars regarding passengers, set forth in the declarations.

—S. 303 to 312.

*Certificates to be issued.*—No certificate shall be held to be in force beyond the date fixed by the Board of Trade for the expiration thereof; nor after notice is given by the Board of Trade to the owner, agent, or master, that such

Board has cancelled or revoked the same : also the Board of Trade may require any certificate expired, revoked or cancelled, to be delivered up as it directs ; and any owner or master who, without reasonable cause, neglects or refuses to comply therewith, shall incur a penalty not exceeding £10.

The Board of Trade may cancel such certificates in any case which it has reason to believe,—

1. That the declarations of the sufficiency and good condition of the hull, equipments, and machinery of any passenger steamer, or either of them, have been fraudulently or erroneously made ; or,
2. That such certificate has otherwise been issued upon false or erroneous information ; or,
3. That since the making of such declarations the hull, equipments, or machinery of such ship have sustained any injury, or are otherwise insufficient :

And in every such case the Board of Trade may require the owner to have the hull, equipments, or machinery again surveyed, and to transmit a further declaration or declarations of the sufficiency and good condition thereof, before re-issuing any certificate.—S. 315 & 316.

*Certificate to be placed in some conspicuous part of the ship—Penalty for overcrowding.*—The owner or master of every passenger steamer shall, on the transmission of any such certificate as aforesaid to him or his agent, cause one of the duplicates thereof to be put up in some conspicuous part of the ship, visible to all persons on board, and shall cause it to be so continued as long as such certificate remains in force and such ship is in use ; and in default, such owner or master shall for every offence incur a penalty not exceeding £10. It shall not be lawful for any passenger steamer to proceed to sea or upon any voyage or excursion with passengers on board, unless the owner has transmitted to the Board of Trade the declarations required, and has received from such Board a certificate applicable to the voyage or excursion contemplated ; and no officer of Customs shall grant clearance or transire for such a ship unless upon the production of a certificate then in force and applicable ; and if any passenger steamer attempts to ply or go to sea without, any officer may detain her ; and if a passenger steamer plies or goes to sea with passengers on board, without having one of the duplicates of such certificate put up in some conspicuous part of the ship, the owner thereof shall incur a penalty not exceeding £100, and the master a further penalty not exceeding £20. If the person in charge of any passenger steamer receives on board, or if such ship has in any part thereof, any number of passengers which is greater

than the number allowed by the certificate, the owner or master shall incur a penalty not exceeding £20, and also an additional penalty not exceeding 5 shillings for every passenger over and above the number allowed by the certificate; or, if the fare of any of the passengers on board exceeds 5 shillings, not exceeding double the amount of the fares of all the passengers who are over and above the number allowed, such fares to be estimated at the highest rate payable by any passenger on board.—S. 317 to 319.

*Misconduct by Passengers in Steamers.*—The following offenders, viz. :—

1. Any person who, after having been refused admission into any steamer by the owner, person in charge, or any person in the employ of the owner thereof, on account of such steamer being full, and after having had the full amount of his fare (if he has paid the same) returned or tendered to him, nevertheless persists in attempting to enter the same ; and
2. Any person having got on board any steamer, who, upon being requested upon the like account by the owner, person in charge, or any person in the employ of the owner, to leave such steamer before it has quitted the place at which such person got on board, and upon having the full amount of his fare (if he has paid the same) returned or tendered to him, refuses to comply with such request, shall for each such offence incur a penalty not exceeding 40 shillings, to be paid to the said owner.

The following offenders, viz. :—

1. Any person who travels or attempts to travel in a passenger steamer, duly surveyed, in conformity with the provisions of this Act, without having previously paid his fare, and with intent to avoid payment thereof ; and
2. Any person who, having paid his fare for a certain distance, knowingly and wilfully proceeds beyond such distance, without previously paying additional fare for the additional distance, and with intent to avoid payment thereof ; and
3. Any person who, knowingly and wilfully refuses or neglects, on arriving at the point to which he has paid his fare, to quit such steamer, shall for every such offence incur a penalty not exceeding 5 shillings, in addition to the fare, such penalty to be payable to the owner.

Every person who, having committed any of the offences mentioned in the 2 preceding sections, or either of them, refuses, on application of the master of the ship or of any other person in the employ of the owner, to give his name and address ; or, who on such application, gives a false name or

address, shall incur a penalty not exceeding £20, to be paid to the said owner.

The Master of any home trade passenger steam ship may refuse to receive on board any person who by reason of drunkenness, or who misconducts himself so as to cause annoyance to other passengers: or, if such person is on board, may put him on shore at any convenient place; and no person so refused admittance or so put on shore, shall be entitled to the return of any fare he may have paid.—S. 322 to 325.

*Accidents.*—Whenever any steam ship has sustained or caused an accident occasioning loss of life or serious injury to any person, or received material damage affecting her seaworthiness or efficiency, the owner or master shall, within 24 hours, or as soon as possible thereafter, send to the Board of Trade a report of such accident or damage, and of the probable occasion thereof, stating the name of the ship, the port to which she belongs, and the place where she is; or, neglecting so to do, he shall for such offence incur a penalty not exceeding £50.

If the owner of any steam ship, owing to her non appearance or to any other circumstance, shall have reason to apprehend that such ship has been wholly lost, he shall, as soon as convenient, send notice in like manner to the Board of Trade; and if within a reasonable time he neglect so to do, he shall incur a penalty not exceeding £50.

In every case of collision, in which it is practicable, immediately after the occurrence, the Master, shall cause a statement thereof, and of the circumstances under which it occurred, to be entered in the official log book (if any); such entry to be signed by the master, and also by the mate or one of the crew, and in default shall incur a penalty not exceeding £20.—S. 326 to 328.

*Carrying dangerous Goods.*—No person shall be entitled to carry in any ship, or to require the master or owner of any ship to carry therein, any aquafortis, oil of vitriol, gunpowder, or other goods which, in the judgment of such master or owner, are of a dangerous nature; and if any person carries or sends by any ship goods of a dangerous nature without distinctly marking their nature on the outside of the package, or otherwise giving notice in writing to the master or owner at or before the time of carrying or sending the same to be shipped; he shall for every such offence incur a penalty not exceeding £100; and the master or owner of any ship may refuse to take on board parcels that he suspects to contain goods of a dangerous nature, and may require them to be opened to ascertain the fact.—S. 329.

**WRECKS,<sup>(1)</sup> CASUALTIES, AND SALVAGE.**

*Inquiries into Wrecks.*—Whenever any ship is lost, abandoned, or materially damaged; or when any ship causes loss or material damage to any other ship; or, when loss of life ensues from any casualty happening to or on board any ship on or near the coasts of the United Kingdom; or whenever such loss, abandonment, damage or casualty happens elsewhere, and any competent witnesses arrive at or are found in the United Kingdom, it shall be lawful for the inspecting officer of the Coast Guard, or the principal officer of Customs residing near the place where either occurred, or such witnesses arrive or can be conveniently examined; or for any other person appointed for the purpose by the Board of Trade; to make inquiry respecting such losses, and for that purpose he shall have all the powers given by this Act to inspectors appointed by the said Board.—S. 432.

*Appointment and Duties of Receivers.*—The Board of Trade shall have the general superintendence of matters relating to wreck throughout the United Kingdom, and may, with the consent of the Commissioners of Her Majesty's Treasury, appoint any officer of the Customs, Coast Guard, Inland Revenue, or, any other person, to be a receiver of wreck in any district, and shall give due notice of every such appointment. No admiral, or other person, exercising Admiralty jurisdiction shall, as such, receive or interfere with any wreck, except as hereinafter mentioned.—S. 439 and 440.

*Duty of Receiver when any Ship is stranded or in distress.*—Whenever any ship or boat is stranded or in distress, on the shore of the sea or of any tidal water within the limits of the United Kingdom, the Receiver of the district, upon being made acquainted with such accident, shall forthwith proceed to such place, and take the command of all persons present, assign such duties to each person, and issue such directions, as he may think conducive to the preservation of such ship or boat, the lives of the persons belonging thereto, and the cargo and apparel thereof; and if any person wilfully disobeys such directions, he shall forfeit a sum not exceeding £50; but it shall not be lawful for such receiver to interfere between the master of such ship or boat and his crew, in matters relating to the management thereof, unless requested by the master. The Receiver, with a view to the preservation of the ship or

---

<sup>(1)</sup> Wreck shall include jetsam, flotsam, lagan, and derelict, found in or on the shores of the sea, or any tidal water.—S. 2.

boat, persons, cargo and apparel, may do the following things ; viz. :—

1. Summon such number of men as he thinks necessary to assist him : 2. Require the master or other person having the charge of any ship or boat near at hand to give such aid with his men, ship or boats as may be in his power : 3. Demand the use of any waggon, cart, or horses that may be near at hand : And any person, without reasonable cause, refusing to comply with any summons, requisition, or demand so made, shall for every such refusal incur a penalty not exceeding £100.

All cargo and other articles belonging to such ship or boat that may be washed on shore, lost, or taken therefrom, shall be delivered to the Receiver ; and any person, whether owner or not, who secretes or keeps possession of, or refuses to deliver such to the Receiver, or to any person authorized by him to demand the same, shall incur a penalty not exceeding £100 ; and the Receiver or other person may take such cargo or article by force from the person refusing to deliver the same.—S. 441 to 443.

*Power of Receiver to suppress Plunder and Disorder by force.*—Whenever an accident as aforesaid occurs to a ship or boat, and any person plunders, creates disorder, or obstructs the preservation of such ship, boat, lives, or cargo, it shall be lawful for the Receiver to cause such person to be apprehended, and to use force for the suppression of any such plundering, disorder, or obstruction, with power to command all Her Majesty's subjects to assist him in the use of such force. During the absence of the Receiver from the place where such accident occurs, or in places where no receiver has been appointed, the following officers, each in the absence of the other, in the order in which they are named ; viz. :—Any principal officer of Customs, of the Coast Guard, of Inland Revenue, any sheriff, justice of the peace, commissioned naval officer, or commissioned military officer, may do all matters and things authorized to be done by the Receiver ; excepting, that with respect to any goods or articles belonging to such ship or boat, any officer so acting shall be considered as the agent, and shall place the same in the custody of the Receiver ; and no person acting as substitute shall be entitled to any fees payable to receivers, or be deprived by so acting of any right to salvage to which he would otherwise be entitled.—S. 444 and 445.

*Power in case of a Ship being in Distress to pass over adjoining lands with carriages.*—Whenever any such accident occurs to any ship or boat, all persons, for the purpose of rendering assistance or saving the lives of the persons on board,

or the cargo or apparel thereof,—unless there is some public road equally convenient,—may pass and repass, with or without carriages or horses, over any adjoining lands, without being subject to interruption by the owner or occupier, provided they do as little damage as possible, and on like condition may deposit on such lands any cargo or other article recovered: and all damage that may be sustained in consequence shall be a charge on the ship, boat, cargo, or articles, and shall, in default of payment, be recoverable in the same manner as salvage. If the owner or occupier of land over which any person is authorized to pass for the purposes mentioned, impedes or hinders any such person from so passing or repassing, with or without carriages, horses, and servants, by locking his gates, refusing, upon request, to open the same, or otherwise; impedes or hinders the deposit of any cargo or article recovered from any such ship or boat; prevents such cargo or article from remaining so deposited for a reasonable time, until the same can be removed to a safe place; he shall for every such offence incur a penalty not exceeding £100.—S. 446 & 447.

*Power of Receiver to institute Examination with respect to Ships in Distress.*—Any Receiver, or in his absence, any justice of the peace, shall, as soon as convenient, examine upon oath as to the following matters:—any person belonging to a ship which may have been in distress on the coasts of the United Kingdom, or any other person able to give account thereof, or of the cargo or stores, viz. :—

The name and description of the ship; the name of the master and owners of the ship and cargo; the ports or places from and to which the ship was bound; the occasion of the distress of the ship; the services rendered; and such other matters or circumstances relating thereto, as the receiver or justice thinks necessary; and such receiver or justice shall take the examination in writing, and make 2 copies, of which he shall send one to the Board of Trade, and the other to the secretary at Lloyd's in London; which last shall be placed by the secretary in some conspicuous situation for inspection, and for the purposes of such examination every such receiver or justice shall have all the powers given to inspectors appointed by the Board of Trade.—S. 448.

*Rules to be observed by persons finding Wreck.*—The following rules shall be observed by any person finding or taking possession of wreck within the United Kingdom, viz. :—

If the person is the owner, he shall as soon as possible give notice to the receiver of the district, and describe the marks by which such wreck is distinguished; if any per-

son not being the owner finds or takes possession of wreck, he shall as soon as possible deliver it to the receiver; or, making default herein, shall incur the following penalties, viz.:

If he is the owner a penalty not exceeding £100; if not the owner, he shall forfeit all claim to salvage and pay to the owner, if the same is claimed, but if unclaimed, then to the person entitled, double the value of such wreck (such value to be recovered in the same way as a penalty;) and also incur a penalty not exceeding £100.

If receiver suspects or receives information that wreck is secreted or in the possession of some person not the owner thereof, or otherwise improperly dealt with, he may apply to any justice for a warrant, and enter any house or other place, or any ship or boat, to search for and seize such wreck; and if such seizure is made in consequence of information given to the receiver, the informer shall be entitled by way of salvage to such sum as the receiver may allow, not exceeding in any case £5.—S. 450 & 451.

*Notice of Wreck to be given by Receiver.*—Every receiver, within 48 hours after taking possession, shall cause to be posted up in the Custom House of the port nearest to the place where such wreck was found or seized a description thereof, and of any marks by which it is distinguished, and shall also, if the value of such wreck exceeds £20, transmit a similar description to the Secretary of the Committee of Lloyd's. Where wreck in the custody of any receiver is under the value of £5, is of so perishable a nature or so damaged that, in his opinion, it cannot be advantageously kept; or, if the value is not sufficient to defray the charge of warehousing, the receiver may sell the same before the expiration of the period hereinafter mentioned. Where any admiral, vice-admiral, lord of the manor, or other person is entitled to unclaimed wreck found on any place within a district for which a receiver is appointed, such admiral, &c., shall deliver to such receiver a statement containing the particulars of his title, and the address to which notices are to be sent; and upon such statement and proof of the validity of such title being made, it shall be his duty when he takes possession of wreck found at such place, within 48 hours thereafter, to send a description of the same and of any marks by which it is distinguished, directed to such address. Whenever any dispute arises in any part of the United Kingdom as to the amount payable to any receiver in respect of expenses or fees, such dispute shall be determined by the Board of Trade, whose decision in this matter shall be final.—S. 452 to 456.

*Salvage in the United Kingdom.*—In the following cases: Whenever any ship or boat is stranded or otherwise in distress on the shore of any sea or tidal water within the limits of the United Kingdom, and services are rendered by any person,

In assisting such ship or boat; in saving the lives of persons belonging thereto, and in saving cargo, apparel, or any portion thereof; and whenever wreck is saved by any person other than a receiver within the United Kingdom, there shall be payable by the owners thereof, to the person by whom such services are rendered, a reasonable amount of salvage, together with all expenses properly incurred in the performance of such services; the amount in case of dispute, to be determined as follows.—S. 458.

*Salvage for Life may be paid by Board of Trade out of Mercantile Marine Fund.*—Salvage in respect of lives of persons belonging to such ship shall be payable by the owners in priority to all other salvage claims; and in cases where ship or boat is destroyed, or where the value of actual expenses incurred after payment is insufficient to pay the amount of salvage due in respect of any life or lives, the Board of Trade may award to the salvors out of the Mercantile Marine Fund such sum as it deems fit, in respect thereof.—S. 459.

*Disputes as to Salvage how to be settled.*—Disputes with respect to salvage arising within the boundaries of the Cinque Ports shall be determined as heretofore. Elsewhere, in the United Kingdom, when the parties cannot agree to settle by arbitration or otherwise;

Then, if the sum claimed does not exceed £200, such dispute shall be referred to the arbitration of two justices.

In case of wreck, at or near where the wreck is found;

In case of services rendered, near to the place where ship or boat is lying, or near to the first port in the United Kingdom, into which such ship or boat is brought after the claim to salvage arises;

If the sum claimed exceeds £200, the dispute may, by consent, be referred to the arbitration of such justices; or, if they do not consent, it shall be decided by the High Court of Admiralty in England and Ireland, and by the court of session in Scotland; provided that if the claimants in such dispute do not recover in such courts a greater sum than £200, unless the court certifies that the case is a fit one to be tried in a superior court, they shall not recover any costs, charges, or expenses incurred in the prosecution of their claim. When disputed cases of salvage are referred to justices, they may either themselves determine them, or call in the aid of an assessor conver-

sant with maritime affairs; and the costs of arbitration shall be paid as directed by their award. Any person feeling aggrieved therewith, may appeal to the Courts of Admiralty in England and Ireland, or the Court of Session in Scotland, provided the sum in dispute exceeds £50. When appeal is made, the justices shall transmit to the proper officer of the Court of Appeal, a true copy of the proceedings had before them with the award made thereon, and a certificate of the gross value of the article respecting which salvage is claimed.—S. 460 to 465.

*Payment of Salvage.*—Whenever the aggregate salvage payable has been finally ascertained, but a dispute arises as to its apportionment, then, if the amount does not exceed £200, it shall be lawful for the party liable, to apply to the receiver of the district for liberty to pay the amount to him; and he shall receive the same, and grant a certificate, stating the fact of such payment and the services in respect of which it is made; which shall be a full discharge and indemnity to the person to whom it is given; but if the amount exceeds £200, it shall be apportioned as follows:—upon receipt of such amount, the receiver shall distribute the same among the several persons entitled thereto, upon such evidence and in such shares and proportions as he thinks fit, with power to retain any monies that may appear to him to be payable to absent parties; but any distribution so made shall be final and conclusive.—S. 466 & 467.

*Manner of enforcing payment of Salvage.—Power of Receiver to sell Property salved in cases of Nonpayment.*—Whenever salvage is due, the receiver shall act as follows, viz. :—

1. If in respect of services rendered in assisting any ship or boat, or in saving the lives of persons belonging to the same, or the cargo or apparel thereof, he shall detain such ship or boat and the cargo and apparel until payment is made, or process issued by some competent court for the detention of such ship, boat, cargo, or apparel.
2. If in respect of the saving of any wreck not sold as unclaimed in pursuance of the provisions hereinafter contained, he shall detain such wreck until payment is made, or process issued; but it shall be lawful for the receiver, if at any time previously to the issue of process, satisfactory security is given, to release any ship, boat, cargo, apparel, or wreck so detained by him; and where the claim for salvage exceeds £200, it shall be lawful for the Court of Admiralty in England or Ireland, and for the Court of Session in Scotland, to determine any question concerning the amount of security, or the sufficiency of the sureties; and in all cases where security is given to the receiver for

an amount exceeding £200, it shall be lawful for the salvor, the owner of the property salved, or their respective agents, to institute proceedings in the aforesigned courts for the purpose of having the questions arising between them adjudicated upon.

Whenever ship, boat, cargo, apparel, or wreck is detained by any receiver for nonpayment, and the parties liable are aware of such detention, then,

1. Where the amount is not disputed, but payment not made within 20 days after the same has become due. 2
- Where the amount is disputed, but no appeal lies from the first tribunal to which the dispute is referred, and payment is not made within 20 days after its decision.
3. Where the amount is disputed, and an appeal lies from the decision of the first to another tribunal, and payment is not made, monition taken out, or other proceedings for the prosecution of the appeal instituted, within 20 days, the receiver may forthwith sell the same, or a sufficient part, and out of the proceeds, after payment of sale expenses, defray all sums of money due in respect of expenses, fees, and salvage, paying the surplus, if any, to the owners of the property sold, or other the parties entitled to receive the same. Subject to the payment of such expenses, fees, and salvage, the owner of any wreck who establishes his claim to the satisfaction of the receiver within one year from the date such wreck has come into possession of the receiver, shall be entitled to have the same delivered up to him.—S. 466 to 470.

*Unclaimed Wreck in the United Kingdom.*—In the event of no owner establishing a claim to wreck before the expiration of a year after it has come into the possession of the receiver, then, if any admiral, vice-admiral, lord of any manor, or other person, has given notice and proved that he is entitled to wreck found at such place, the receiver shall, upon payment of all expenses, fees, and salvage due, deliver up possession to such admiral, &c. If any dispute arises between the receiver and any such admiral, &c., as to the validity of title, or if divers persons claim to be entitled to wreck found at the same place, the matter may be decided by two justices in the same manner in which disputes as to salvage are directed to be determined. If any party is unwilling to refer the same to two justices, or, having so referred, is dissatisfied with their decision, he may within 3 months from the expiration of such year as aforesaid, or from the date of decision, take proceedings for establishing his title in any court of law, equity, or admiralty, having jurisdiction.

But of the revenue arising under this portion of the Act, the Board of Trade, with consent of the Treasury, shall have

power to purchase on behalf of Her Majesty, her heirs and successors, all such rights to wreck as may be possessed by any person or body corporate, other than Her Majesty. If no owner establishes claim to wreck before the expiration of a year as aforesaid, and if no admiral, lord of any manor, or person other than Her Majesty, is proved to be entitled, the Receiver shall forthwith sell the same, and after payment of expenses of sale, deducting therefrom his fees, and all expenses incurred by him, and paying to the salvors such amount as the Board of Trade may determine, pay the balance into the receipt of Her Majesty's Exchequer, as part of the consolidated fund of the United Kingdom.—S. 471 to 475.

*Jurisdiction of the High Court of Admiralty.*—Subject to the provisions of this Act, the High Court of Admiralty shall have jurisdiction to decide upon all claims whatsoever relating to salvage.—S. 476.

*Offences in respect of Wreck.*—Whenever any ship or boat is stranded or in distress near the shore of any sea or tidal water in the United Kingdom, and such ship or boat, or any part of the cargo or apparel thereof, is plundered, damaged, or destroyed by persons riotously and tumultuously assembled, full compensation shall be made to the owner—

In England, by the inhabitants of the hundred, wapentake, ward or district.

In Ireland, by the county, town, barony or parish.

In Scotland, by the county, city, or burgh, in or nearest to which such offence is committed. Every person who wrongfully removes any part of a ship or boat stranded or in distress, or any part of the cargo or apparel thereof, or any wreck ; or endeavours in any way to impede or hinder the saving of such ship, boat, cargo, apparel, or wreck ; or secretes any wreck, or obliterates or defaces any marks thereon ; shall, in addition to any other penalty or punishment he may be subject to under this or any other Act, for each such offence incur a penalty not exceeding £50 ; and every person not a Receiver or person authorized to take command in cases of ships being stranded or in distress ; or not acting under the orders of such parties who, without leave of the master, endeavours to board any such ship or boat, shall for each offence incur a penalty not exceeding £50, and it shall be lawful for the master to repel by force any such person attempting to board the same. If any person takes into foreign port any ship or boat stranded, derelict, or otherwise in distress on or near the shore of the United Kingdom, any part of the cargo or apparel thereof, anything belonging thereto, or any wreck found as aforesaid, and there sells the same, he shall be guilty of felony, and subject to penal servitude for a term not exceeding 4 years.—S. 477 to 479.

*Dealers in Marine Stores, and manufacturers of anchors.—* Every person dealing in anchors, cables, sails or marine stores of any description, shall conform to the following regulations ; viz. :—

1. He shall have his name, with the words, "Dealer in marine stores," painted distinctly in letters of not less than six inches in length on every warehouse or other place of deposit belonging to him, or incur a penalty not exceeding £20.
2. He shall keep books, fairly written, and shall enter therein an account of all such marine stores as he may become possessed of, stating, in respect of each article, the time at which, and the person from whom, he purchased or received the same, with a description of that person's business and place of abode ; or incur a penalty not exceeding £20 for the first, and £50 for every subsequent offence.
3. He shall not, by himself or agents, purchase marine stores of any description from persons apparently under the age of sixteen years ; or incur a penalty not exceeding £5 for the first, and £20 for every subsequent offence.
4. He shall not cut up any cable or similar article, exceeding 5 fathoms in length, or unlay the same into twine or paper stuff, on any pretence whatever, without obtaining permit and publishing notice as follows, or incur a penalty not exceeding £20 for the first, and £50 for every subsequent offence. In order to obtain permit, a dealer in marine stores shall make declaration before some justice, stating the quality and description of cable, or other like article, about to be cut up or unlaid : that he purchased or acquired the same, *bond fide* without fraud, and without knowledge or suspicion that the same had been come by dishonestly : the name and description of person from whom he purchased or received the same : And it shall be lawful for the justice before whom such declaration is made, or the Receiver of the district where such dealer resides, upon production of such declaration, to grant a permit.

But no dealer in marine stores who has obtained such permit shall proceed by virtue thereof to cut up or unlay any cable or other like article, until he has for the space of one week at the least, advertised in some newspaper published nearest to the place where he resides, the fact of his having so obtained a permit, and specifying the nature of the cable or other article, the place where it is deposited, and the time at which the same is intended to be cut up or unlaid ; and if any person suspects or believes that such cable or other article is his property, he may apply to any justice for a warrant ; who, on the applicant making oath (or affirmation, if a person en-

titled to make an affirmation), may grant a warrant, entitling the applicant to require production of the cable or other article mentioned in the permit, and the book of entries directed to be kept by every dealer in marine stores, to inspect and examine the same; and if the said dealer fails to comply therewith, he shall incur a penalty not exceeding £20 for the first, and £50 for every subsequent offence. Every manufacturer of anchors shall mark in legible characters on the crown and shank under the stock his name or initials, with the addition of a progressive number and the weight of such anchor; or incur a penalty not exceeding £5.—S. 480 to 483.

*Salvage by Her Majesty's Ships.*—When salvage services are rendered by any ship belonging to Her Majesty, or by the commander or crew thereof, no claim shall be made or allowed for any expense or loss sustained by Her Majesty by reason thereof. No claim whatever on account of salvage services rendered to any ship, cargo, or appurtenances of any ship by the commander, crew, or part of the crew, of any of Her Majesty's ships, shall be finally adjudicated upon unless the written consent of the Admiralty, under the hand of the secretary, has first been obtained; and if any person fails to prove such consent to the satisfaction of the court, his suit shall stand dismissed, and he shall pay all the costs of such proceedings. Whenever services for which salvage is claimed are rendered at any place out of the United Kingdom and the four seas adjoining, by the commander, crew, or part of the crew, of any of Her Majesty's ships, the property alleged to be salved, if the salvor is justified in detaining it at all, shall be taken to some port where there is either a consular officer or a vice-admiralty court; and within 24 hours after arriving, the said salvor and the master or other person in charge of the property shall each deliver to the consular officer (or vice-admiralty judge there) a statement on oath, specifying, so far as they respectively can,—

1. The place, condition, and circumstances in which the ship, cargo, or property was when the services were rendered.
2. The nature and duration thereof, and the salvor shall add to his statement.
3. The proportion of the value of the said ship, cargo, and property, and of the freight which he claims for salvage, or the values at which he estimates the said ship, freight, cargo and property respectively, and the several amounts that he claims for salvage in respect of the same; and—
4. Any other circumstances he thinks relevant to the said claim: and the master or person in charge shall add to his statement
- 5. A copy of the certificate of registry of the said ship, and of the indorsements thereon, stating any change

which (to his knowledge or belief) has occurred in the particulars contained in such certificate: the state of the title to the ship for the time being, of any incumbrances and certificates of mortgage or sale, and the names and places of business of the owners and incumbrancers, if any. 6. The name and place of business or residence of the freighter (if any) of the said ship, and the freight to be paid for the voyage she is then on. 7. A general account of the quantity and nature of the cargo at the time the salvage services were rendered. 8. The name and residence of the owner of such cargo, and of the consignee thereof. 9. The values at which the said master estimates the said ship, cargo, and property, and the freight respectively, or, if he thinks fit, in lieu of such estimated value of the cargo, a copy of the ship's manifest. 10. The amounts which the master thinks should be paid as salvage for the services rendered. 11. An accurate list of the property saved, in cases where the ship is not saved. 12. An account of the proceeds of the sale of the ship, cargo, or property, in cases where the same, or any of them, are sold at such port as aforesaid. 13. The number, capacities, and condition of the crew of the said ship at the time the said services were rendered. 14. Any other circumstance he thinks relevant to the matters in question. 15. A statement of his willingness to execute a bond, in such amount as the said consular officer or judge may fix, and who, within 4 days after receiving the said statements, shall fix the amount in the bond at a sum sufficient to answer the demand for the salvage services rendered; but such sum shall not exceed one-half of the value which the said ship, freight, cargo, or parts in respect of which salvage is claimed, are worth; and the said consular officer or judge may proceed, *ex parte*, if either of the aforesaid statements is not delivered to him within the required time; but he shall in no case require the cargo to be unladen; notice of the sum fixed shall be sent to the salvor and the master; and upon such master executing a bond for the amount, in the presence of the said officer or judge (who shall attest the same), and delivering it to the salvor, the right of the latter to retain possession shall cease.

But if the ship, cargo, or property, in respect of which the claim is made, is not owned by persons domiciled in Her Majesty's dominions, the right of the salvor to retain possession shall not cease unless, in addition to the said bond, the master procures satisfactory security for the due performance of its conditions, and places the same in the custody of the

officer or judge, or, in the joint possession of the judge and any other person the salvor may appoint.—S. 484 to 489.

*Salvage, General.*<sup>(1)</sup>—Whenever services for which salvage is claimed are rendered by the commander or crew of any ship, and the salvor voluntarily agrees to abandon his lien upon the ship, cargo, and property upon the master or other person in charge entering into a written and attested agreement to abide the decision of the Court of Admiralty or vice-admiralty, and gives security to such amount as may be agreed on; such agreement shall bind the owners of the ship, freight, and cargo for the time being, their respective heirs, executors and administrators, for the salvage which may be adjudged to be payable to the extent of the security so given; and, upon such agreement being made, the salvor and master or other person in charge, shall respectively make such statements as are required in case of a bond being given, except that such statements need not be made upon oath; and the salvor shall, as soon as practicable, transmit the agreement and statements to the Court which they have determined shall adjudicate.

Whenever the aggregate amount of salvage payable for services rendered in the United Kingdom has been finally ascertained, and exceeds £200; or, rendered elsewhere, of whatever amount; then if any delay or dispute arises as to the apportionment, any court having admiralty jurisdiction may cause the same to be apportioned amongst the persons entitled as it thinks just; and for that purpose, may appoint any person to carry it into effect, and may compel any person under whose control such amount may be to distribute the same, or bring it into court, and for such purposes may issue such monitions or processes as it thinks fit.—S. 497 & 498.

*Foreign Goods found derelict to be subject to the same Duties as on Importation.*—All wreck, being foreign goods, brought or coming into the United Kingdom or the Isle of Man, shall be subject to the same duties as if imported into the United Kingdom; and if any question arise as to origin, they shall

<sup>(1)</sup> *Remuneration for Services by Coast Guard.*—In cases where services are rendered by officers or men of the coast guard service in watching or protecting shipwrecked property, then unless it can be shown that such services have been declined by the owner of such property or his agent at the time they were tendered, or that salvage has been claimed and awarded for such services, the owner of the shipwrecked property shall pay in respect of the said services remuneration according to scale to be fixed by the Board of Trade, so, however, that such scale shall not exceed any scale by which payment to officers and men of the coastguard for extra duties in the ordinary service of the Commissioners of Customs is for the time being regulated.—18 & 19 Vict., cap. 91, s. 20.

---

be deemed to be the produce of such country as the Commissioners of Customs may determine.—S. 499.

*Goods saved from Ships wrecked to be forwarded to the Ports of their original Destination.*—The Commissioners of Customs and Excise shall permit all goods, wares, and merchandize saved from any ship stranded or wrecked on its homeward voyage to be forwarded to the port of original destination, and the like saved from any ship stranded or wrecked on its outward voyage to be returned to the port at which the same were shipped; such Commissioners taking security for the due protection of the revenue in respect thereof.—S. 500.(')

---

(') Vessels wrecked on their *homeward voyages*, where the parties are desirous of having the cargoes forwarded to the port of destination, the Collector or Controller may allow the re-shipment thereof, taking care that previously to the delivery, an accurate account (where practicable) be taken of the particulars of the cargo, and that security, by bond, in the full amount of the duties, be given for the due delivery thereof at the destined port; the account to be transmitted by post to the Officers at such port, in order that upon the arrival of the vessel the usual proceedings may take place. But when from particular circumstances the quantity and quality of the goods cannot be ascertained, and the penalty of the bond be calculated, the goods are to be accompanied by Tide Waiters, at the expense of the Crown.—G.O., 1st Feb., 1841.

Vessels wrecked at an outport on their *outward voyages*,—where the parties are desirous of having the goods sent back to the shipping port, the Collector and Controller may allow the re-shipment, without waiting the Board's previous permission in each case; but they are forthwith to report their proceedings, that the Board may give such further directions as the circumstances may require.—G.O., 29th April, 1819.

Foreign goods *saved from wrecked vessels* and landed,—may be shipped in a coasting vessel from the port at which they had been so landed to the port of original destination, a proper account being taken and forwarded in the usual manner, although such vessels may have other goods on board.—G.O., 4th Feb., 1834.

## MISCELLANEOUS ORDERS, &amp;c., &amp;c.,

ALPHABETICALLY ARRANGED, AND BROUGHT DOWN TO THE

30th September, 1858.

**ACCOUNTS.** Returns of Trade and business in future to be made up to the 31st March in each year.—G. O. No. 27, 1856. *See also* G. O. No. 6, 1856.

- Trade Accounts of the United Kingdom to be prepared by the Examiner.—G. O. Nos. 67, 71 and 82, 1849.
- Bills of Entry, for dutiable goods, to be forwarded by the post of the day on which they are passed, and the files of Shipping Bills not later than on the second day after the sailing of the vessel.—G. O. No. 13, 1857.
- Debentures to be accompanied by the relative Shipping Bills.—G. O. No. 13, 1857.
- All public monies are to be brought to Account on the day they are received.—G. O. Nos. 15 and 26, 1850.
- Relating to seizures. Regulations for preparation and control of.—G. O. No. 69, 1851.
- At the Outports, a daily record is to be kept of the work performed by each Landing-waiter, a special Journal being provided at the principal Ports, whilst at other Ports, a record is to be made in the "Appearance Book for Out-door Officers, No. 34," under the head of "Observations."—G. O. No. 77, 1852.
- All goods in packages, except tobacco, wines and spirits, are to be recorded short on the debit side of the Warehousekeeper's register, and the details of delivery marked off in the landing books, subject to the modifications set forth in G. O. Nos. 55, 1849, and 8, 1850.

**BARLEY,** importations of, to be strictly examined, it having been intimated to the Board that malt is made in Germany for the English market, which might, if proper care be not observed, be passed as barley.—G.O. No. 104, 1857.

**BILL OF STORE.** British Returned Goods not exceeding £50 in value, and for which a Bill of Store cannot be taken out, books and plate on which no drawback has been received, also drawings executed for amusement and for private use may be delivered free, on declaration, before Landing Surveyors in London, and Collectors and Controllers at the Outports.—G. O. No. 56, 1852.

—*for returned British Goods on which Inland Revenue Drawback has been received.*—On the entry, the Officers are to grant a Certificate to enable the parties to obtain an Inland Revenue Certificate of the repayment of such drawback.—B. M. 29th Dec. 1829, and 18th July, 1834.

**BILLS OF HEALTH.** Masters of vessels clearing for Gibraltar, or ports in the Mediterranean, are cautioned to provide themselves with Bills of Health, properly authenticated.—G. O. No. 15, 1857.

**BULLION, or COIN.** Regulations to be observed on importation and exportation thereof.—G. O. Nos. 100 and 108, 1857.

**BUTTER damaged,** may not be delivered as grease, until one pint of tar, or of spirits of tar, be mixed with every hundred-weight, care being taken that the contents of the package be thoroughly perforated and the tar fully incorporated. The fact of its deterioration is to be noted in the Landing Book; and, upon removal coastwise, its condition is to be specified in the letter of advice. The article is not to be dealt with as unsound, at the port of arrival, if it has left the port o removal in a sound state.—G. O. 9th Feb. 1832, No. 74, 1850, and 79, 1856.

**CATTLE, SHEEP, &c.,** infected with any contagious disease on importation may be destroyed, by order in council, 28th July, 1856.—G. O. No. 74, 1856.

**CERTIFICATES** of damage, with the dates of issuing the same, are to be duly noted in the Landing-Waiter's blue books.—B. M. 10th July, 1829.

— The original warrant is to be annexed to all Certificates for repayment of duties.—G. O. No. 53, 1849.

— of origin, to entitle British goods to admission into the States of the Zollverein without payment of the extra duty:—The exporter should endorse on the cocket a full description of the goods with a declaration, that they are of British manufacture: the cocket and bill

**CERTIFICATES, continued**

to be then taken to the Shipping Officer, who, having made the goods shipped, is to return the cocket to the merchant for the Consul's certificate thereon, and deliver it to the clearing Officer.—G. O. No. 120, 1848.

**CHEESE**, imported in cases, for exportation only, the weights may be taken by average.—B. M. 12th October, 1853.

**CINNAMON** and Nutmegs may be blended and repacked upon a request being made to the Controller of accounts. B. O. 25th August, 1851, No. 386.

**COFFEE** in the husk, from a B. P. may be taken out of bond, to have the husk removed, upon the parties giving security for its return.—G. O. 12th March, 1840.

— Allowance for husk to be ascertained in future by actual tare.—B. O. 4th June, 1851, No. 319.

**CORDIALS.** See *Spirits*.

**CORN.**—Barrels and bags of flour,—one in ten only to be weighed and the average taken; the whole to be subject to vigilant examination.—G. O. No. 68, 1849.

— Fifty quarters in excess of each prime entry may be delivered, upon a standing deposit of £20, and on compliance with the regulations of the B. M. 9th March, 1849.—G. O. No. 60, 1854.

— On the importation of Corn in bags from a B. P. five (or more bags, if differing in size) out of every hundred are to be measured on board by the City Meter, to form an average from which the whole may be computed by the Meter, and taken account of and delivered by the Tide Waiter, the bags not measured being examined by the Tide Waiter, under the supervision of the proper Officers.—B. M. 7th Dec., 1849.

— *may be landed and meted at approved Suffrage Wharves*, in bags or packages from the United States under the regulations prescribed by B. M. 8th Dec., 1852.

— *Transhipment of, at those ports where the General Regulations are not in force.* See p. 119.

**DESPATCHES.**—Packages addressed to Foreign Ministers, in charge of a messenger, and claimed as containing despatches, to be delivered without examination; but if the officers suspect that such packages contain customable or prohibited articles, they are to make a special representation to the Board.—G. O. No. 63, 1851.

**ENTRIES** passed previously to Vessels reporting, not to be acted on, except for fresh butter, meat, poultry, green fruit, and vegetables, which may be entered the day preceding the vessel's report.—B. M. 11th Feb., 1842.

- Post—Parties are not to be called upon to make Post Entries in cases where the duty short paid is under one shilling.—G. O. 9th May, 1838.
- Warehousing Entries for East India or China silk goods subject to rated duties may be received without the weight or measurement being inserted.—G. O. No. 84, 1853.
- should be passed for the station at which the vessel lies, instead of for the place to which the goods may have to be borne.—B. M. 16th Feb., 1848.
- duty paid, to supersede a bonding entry, may be passed prior to the final discharge of the vessel.—B. M. 20th May, 1853.
- warehousing, the particular description of sugar may be altered upon the certificate of the Landing Officers and reference to the Long Room.—B. M. 19 Jan., 1853.

**FRUIT AND VEGETABLES** from an Outport, under bond, may be delivered upon a prime entry, prior to the receipt of the dispatch.—B. M. 4th Sept., 1849; or on a warehousing entry and duty being paid on the gross weight.—B. M. 10th Nov., 1849.

**GOODS FREE**—An account thereof to be taken in detail at landing according as such goods were rated heretofore. But in cases where the contents shall be endorsed on the warrant; or, where the invoices are exhibited; or, where average weights, quantities or tares can be taken, the checking thereof, &c., may be confined to a portion of the packages.—B. M. 2nd April, 1845.

- ..... *Sundry goods free of duty, as well as certain goods subject to low rates of duty,* are allowed to be passed by the officers of the Water Guard, whether landed to be housed, or to be delivered overside,<sup>(1)</sup> under the regulations prescribed by B. M. 16th June, 1853.
- ..... Officers to state how the quantities are obtained; and when taken by themselves, to record whether weighed, tallied, measured or taken by average, as the case may be.—B.O. 9th November, 1853, No. 565.

---

<sup>(1)</sup> In order to prevent delay in the delivery of free goods by the absence of a Tide Surveyor, the special Landing Waiters are authorized to pass such goods, in the absence of the Landing Surveyor until further orders.

## GOODS FREE, continued :

- ..... If importers elect to take their goods into an approved Examination Floor, the Landing-waiter there stationed is deemed to be the proper officer to perform the examination: the Water-guard officers being enjoined not to quit their duty on the quay, to make examinations on the Floors where Landing Officers are stationed.—B.O. 8th December, 1853, No. 322.
- All goods discharged under the supervision of the Water Guard from 6 o'clock, A.M., to 6 o'clock, P.M., from the 1st March, to the 31st October; and from 7 o'clock, A.M., to 4 o'clock, P.M., from the 1st November, to the last day of February, to be without expense to the parties. But in any case of discharge of goods before and after the above hours, payment is required at the rate of 6d. per hour for the attendance of the Tide-waiter.—G.O. No. 68, 1853.
- Perishable articles may be passed previously to entry, by the officers of the Water Guard, before and after the legal hours.—B.M. 9th August, 1853.
- *bonded and drawback*, the shipment of, may be allowed, upon emergencies, before and after the legal hours, under the sanction of the Landing Surveyors.—B.M. 22nd June, 1853.
- ..... *bonded*, in addition to the import marks, are to be marked with a progressive rotation number and the year; the former corresponding with the Comptroller of Account's list of ships: thus,  $\frac{1}{2} \frac{2}{3}$ .—G.O. No. 10, 1853.
- *Goods removed under Bond* without re-weighing or examination, being declared for home use only, to be so entered at the port of arrival, and may be again removed, provided that the goods be re-weighed, or re-examined, as the case may be, and duties paid on all deficiencies.—G.O. No. 16, 1854.
- ..... The date of re-weighing or re-examination to be inserted in the Letter of Advice.—G.O. No. 34, 1852.
- ..... to be produced on arrival, and to be entered for duty or for re-warehousing, the officers being specially enjoined to take care that a proper examination be made of the goods on re-warehousing, so as to protect the Revenue from substitution or other improper interference.—G.O. No. 20, 1851, and 46, 1858.
- ..... Increase of weight on coffee, cocoa, and tea removed under bond, the quantity being small, and

**Goods removed under Bond, continued:**

there being no reason to suspect fraud, the duty thereon may be dispensed with.—B. M. 29th Oct., 1832; 14th March, 1835; and G. O. 27th June, 1848.

—..... *from one port to another for immediate exportation, subject to the following regulations, viz. :—*

1st. That upon bond being given, and a Bond Note issued, a Delivery Order may be granted for the goods, and a Despatch, or Letter of Advice, containing the particulars of the goods, be prepared and transmitted to the Collector and Comptroller at the port of shipment, as at present, with a note thereon of the conditions under which the goods are forwarded.

2nd. That upon the receipt of the Despatch by the Collector and Comptroller at the port of shipment, the particulars thereof be shortly recorded in a book to be kept specially for the purpose, and then forwarded to the Searchers, with two Shipping Bills prepared by the Exporter or his Agent.

3rd. That the whole of the goods intended for exportation be, on their arrival, deposited in the custody of the Searchers, who, after satisfying themselves that the goods correspond with the particulars given in the Despatch and Shipping Bills, are to make a selection of a number of packages for re-weighing or examination, which in large shipments is to be one in five of tobacco or segars; and one in ten of such goods as tea, coffee, dried fruits, wine and spirits in bottles, &c.; and, upon being satisfied, the Searcher may permit the shipment; but should the packages weighed or examined not agree with the Despatch, the whole are to be weighed or examined; all casks of wines and spirits are to be regauged, and one in ten of spirits tested as to strength, previously to shipment; and should any inaccuracy appear, the strength of all the spirits is to be tested. On the shipment being completed, the Searcher may certify the same upon the Despatch and Shipping Bills, retaining one of the latter to be filed with the ship's content, and forwarding the other with the Despatch to the Collector and Comptroller, who are to transmit the Despatch after noting the same in a column in the Despatch Book to the Examiner, and the Shipping Bill to the Comptroller of Warehousing Accounts in London, or the Collector and Comptroller at the port of removal, as the case may be.

**GOODS removed under Bond, continued:**

4th. That should there be found at the port of ship any discrepancies in the goods so removed, the same be noted on the aforesaid documents, in order that the Exporter may be immediately called upon to pay any duty which may be due thereon before the bond is cancelled, or the circumstance be reported to the Board if necessary.

5th. That all such shipments be deemed to be exportations from the port of removal, and be so recorded in the accounts of the Examiner; but in the event of the whole or any portion of the goods so forwarded for exportation not being shipped within the time specified in the bond, such goods be immediately entered to be warehoused at the port of arrival, and the Examiner and the officers at the port from which the goods were removed apprised thereof accordingly.

6th. That Registers to be used under the Regulation 2, be provided and forwarded on the application of the Collector and Comptroller at those ports where they may be required.—B. M. 23rd Feb. and 28th Feb., 1854, and G. O. No. 50, 1857.

..... *Imported for exportation and removed to another port for immediate shipment.* The Board having had under consideration an application representing that delay and inconvenience are occasioned by the detailed examination of goods imported for exportation and entered for removal from the port of importation to another port, in order to immediate shipment, direct that in such cases goods (except wines and spirits *in casks*) may be removed upon a partial examination only, under the regulations of the minute of 4th March, 1843, by which silks and other manufactured goods imported into this port are allowed to be removed to certain ports, subject to the following regulations, viz.:—

“That the merchant shall deliver to the officers at “the port of importation a full and particular specification, duly declared to, of the contents of each package, according to the Table of Duties; and that “one-tenth, at least, of the packages be opened and “examined, or such further portion of the same as may “be deemed necessary to satisfy the officers as to the “correctness of the account so rendered:”

“That the goods be then allowed to be removed to “the port of shipment under seals of office, where, on

*Goods removed under Bond, continued:*

"arrival, a similar partial examination, but not exclusively of the same packages, shall take place, with a view to guard against any fraudulent substitution in the transit of the goods to the port of shipment."

And further, that, with a view to facilitate the transaction, the regulations in respect to bond, &c., as set forth in General Order, No. 50, 1857, may be applied thereto, thereby placing goods imported at one port, and intended for immediate shipment at another, on the same footing (after partial examination, &c., as before directed) as goods removed from a Bonded Warehouse under the General Order, No. 50, 1857, the exportation being deemed to have taken place at the port of removal.—G. O. No. 58, 1858.

- ..... Deficiencies in transit. The duties thereon to be paid at the port of arrival before certificate is issued to cancel the bond.—G. O. No. 22, 1850. (¹).
- ..... Letters of Advice containing the particulars of goods removed, to be forwarded on the day the goods are delivered out of charge.—B. M. 26th July, 1821. But when the merchants do not require the goods to be re-weighed on delivery, the letters of advice are to be forwarded, when practicable, on the day the delivery orders are issued.—G. O. No. 3, 1853.
- ..... mode of marking packages. See G. O. No. 10, 1853.
- ..... consigned to different parties. See G.O. No. 63, 1852.
- ..... Time for re-warehousing, or payment of duty, limited as under. When removed—

By land-carriage, stage-coach, or railway, 10 days.

” other description of wheel carriage	14 days.
” inland navigation	... ... ... 1 month.
” steam-vessel	... ... ... 14 days.
” sailing ditto	... not exceeding 1 month.

Parties removing goods to specify their intended mode of conveyance.—B. M. 20th Nov., 1840.

(¹) In cases where deficiencies are excessive, a certificate marked (A) is to be issued by the officers at the port of arrival, shewing that the duty has not been paid—and the officers at the port of removal are to call upon the bond to pay the same, reporting the result to the Board. But where deficiencies are not excessive, a certificate marked (B) is to be issued to the effect that the duty will be charged at the port of arrival.—G. O. No. 79, 1851:

**GOODS removed under Bond, continued:**

- ..... under bond, and foreign free goods, may be removed in the same vehicle, if kept distinct.—B.M. 23rd Feb., 1854.
- ..... warehoused for removal, may be sent without examination, provided the particulars are endorsed upon the warrant, the goods forwarded under seals of office and the usual bond, and that the gross weights of the packages have been previously taken and recorded.—B.O. 20th Sept. 1853, No. 362.
- ..... for *Naval Officers in Commission*.—Goods from the Bonded Warehouses may be removed for the purpose of being shipped duty free, for officers serving on board H. M. ships, under the regulations prescribed by B. M. 30th Sept. 1850.
- from *British India*, by the P. and O. Steam Packet Company, *via Egypt*, may be admitted as of and from a B. P. on a declaration being made by the master that the goods were received from a British vessel from Calcutta, Madras, or Ceylon, as the case may be—B. M. 20th July, 1844.
- ..... the produce of Cochin and Travancore to be treated as the produce of B. P. in India.—G. O. No. 25, 1853.
- reported under a different denomination, excepting spirits and tobacco, may be delivered, provided the Landing Surveyor certify in the Landing-book that the parties' explanation was satisfactory, and that no fraud was intended.—B. O. 10th August, 1853, No. 503.
- a general abstract of all goods, except silk goods and goods at value, to be made at the end of each Landing-book.—G. O. No. 148, 1855.

**GEEASE.** See *Butter damaged*.

**GUANO**—License granted to Messrs. Ord, Hindson and Hayes, to raise and take away Guano from the Kooria Maria Islands.—See G. O. No. 54, 1858.

**HOUSES, constructed in Bond for Exportation**—regulations respecting.—B. O. 2nd Nov., 1840; 9th Jan., 1841.

ICE may be landed from 6 A.M. to 6 P.M. from the 1st March to the 31st October, and from 7 A.M. to 4 P.M. from the 1st day of November to the last day of February without expense to the parties.—B. M. 15th June, 1853.

JEEQUEE's Report Book should contain the names of all vessels arriving, whether in ballast or with cargo; and the tide surveyors who rummage the vessels should report the result to that officer.—G. O. No. 60, 1852.

— Regulations in respect to the check exercised on the gauge of wines and spirits.—G.O. No. 11, 1854.

**LETTERS.** Ship Letters.—In order to secure to the captains of vessels their own gratuities, viz., twopence on each letter, and one penny on each newspaper, for bringing such letters and newspapers from parts beyond the seas; and to prevent any misunderstanding between masters of vessels and boatmen, pilots, or other trustworthy seamen, the Post-office authorities, in remuneration to such boatmen, pilots, &c. applying to captains to land their letters, &c. from on board their respective vessels, will allow a sum not exceeding one penny for each letter, on the safe delivery of such letters at the Post-office of the first port or place they may touch or arrive at; and the Postmaster of such place, where such letters are delivered, is authorised to pay such boatmen, pilots, or other trustworthy seamen, the aforesaid gratuities, without the order, verbal, or in writing, of the captain by whom such letters are sent.

— Every master of a vessel outward bound, who shall refuse to take a post letter bag, tendered to him by an officer of the Post-office for conveyance, shall forfeit £200; and every master of a vessel who shall open a sealed letter bag with which he shall be intrusted for conveyance, shall forfeit £200; and every master of a vessel who shall take out of a letter bag a letter or any other thing, shall forfeit £200; and every master of a vessel who shall not duly deliver a letter bag with the contents at the Post-office on his arrival in port, *without wilful and unavoidable delay*, shall forfeit £200; and every person to whom letters may have been intrusted by the master of a vessel to bring on shore, who shall break the seal, or in any manner wilfully open the same, shall forfeit £20; and every master of a vessel who shall refuse or neglect to make the declaration of having delivered his ship's letters to the Post-office, as required, shall forfeit £50.—3 & 4 Vict., cap. 96, s. 6.

**LIGHT DUES.**—Previously to clearing vessels outwards, the officers are to require the production of certificates of payment of Light Dues.—G. O. No. 141, 1847.

— Remittances—when to be made.—G. O. No. 35, 1856.

**MOLASSES removed from bond to distilleries.**—The attendance of the officers to be dispensed with, the molasses being re-weighed prior to delivery.—G. O. No. 29, 1857.

**NUTMEGS** may be blended and repacked on a request being made to the Controller of Accounts.—B. O. 25th Aug., 1851, No. 386.

**OFFICERS OF CUSTOMS:** *Amended Rules on admission into the Service. See pp. 291—299.*

- shall not be compelled to serve parochial or other local offices, or on any jury or inquest.—16 & 17 Vict., cap. 107, s. 7.
- Instructions are to be delivered to their successors in office.—G. O. No. 80, 1849.
- not to purchase goods deposited in warehouses under their charge.—B. O. 14th April, 1808; nor at the Customs' Sales.—G. O. 10th May, 1848.
- taking charge of an official book—not being a warehouse keeper's register, nor a landing book—are to record on the fly-leaf the date of the book having been first used by them, and whether it was free from arrear.—G. O. No. 126, 1855.
- are required, when practicable, to report upon papers referred to them, on the day on which they are received, or the following day, and on no pretence is a report to be delayed beyond three days, without special reason being assigned.—B. M. 14th June, 1822.
- when reporting upon any application for the admission of tobacco, segars or snuffs brought in baggage, and not manifested nor reported, are to state whether the parties acknowledge, prior to the examination, that such goods were contained therein; and whether they are satisfied that there was no intention to evade payment of the duty.—B. O. 30th Sept., 1850.
- are required to deposit their books daily at the office from whence they are issued.—B. O. 23rd Dec. 1817.
- are to note in their blue books, certificates of damage, with the dates of granting and issuing the same.—B. O. 10th July, 1829.
- becoming insolvent or bankrupt, will be considered, *ipso facto*, superseded.—G. O. No. 49, 1846.
- in case of post entries, are to leave sufficient goods in charge to cover the duties.—B. O. 25th Oct. 1820.
- are to note in the landing books the particular packages opened and examined by them.—G. O. No. 131, 1847.

## OFFICERS OF CUSTOMS, continued:

- *Attendance at the Bonding Premises*—When the delivery of any goods from the warehouse has commenced before four o'clock, and can be completed by half-past four, the attendance of the officers may be required until the latter hour, except in the months of January and December, in which months, if a delivery of goods has commenced before sunset, the attendance of the officers may be required until a quarter past four o'clock, for the purpose of completing such delivery. (1) B. M. 15th April 1848.
- *Collectors, except at Liverpool*, to make one annual examination at least of every Book kept at the Port, and record such examination on the fly leaf by the word "Examined."—G. O. No. 113, 1855.
- *Jerquers* are to occasionally compare the visits of the Tide Surveyors as shewn in the Visitation Book with the Tidewater's Blue Books, except at the ports of London and Liverpool.—G. O. No. 120, 1855.
- *Landing Surveyors* are to give receipts for warrants, and to examine goods at value.—B. O. 10th June, 1829.
- ..... are occasionally to select packages for re-weighing from those put into warehouse, as a check upon the Landing Waiter.—B. O. 2nd Feb., 1833.
- ..... to have custody of deposit monies received from merchants for the attendance of Officers beyond the legal hours.—B. M. 24th June, 1837.
- ..... at this port, and at the several packet ports, may allow amendment of Entries of Goods detained for undervalue when the difference of duty does not exceed 10s.; when it does exceed 10s., and not 20s., if the extent of undervaluation be not greater than 50 percent.; and when the amount of duty does not exceed 10s. in cases of Goods entered under a wrong denomination, B. M. 8th Dec., 1851.
- ..... may allow Warehousing Entries for sugar of an inferior denomination to be altered to a superior one.—B. M. 19th Jan., 1853.

(1) In cases of emergency, and upon a written request from the warehouse-keeper, or other parties concerned, the superintendents of lockers may allow the warehouses to remain open till five P. M., except in December and January, and then only till half-past four P. M.—The tobacco warehouse, however, to be kept open only on a written request to the landing surveyor, whose attendance is required, as also that of the superintendent of lockers, the Crown being put to no expense.—B. O. 20th November, 1851, No. 614.

**OFFICERS, *Landing Surveyors*, continued :**

- ..... at this port, and Collectors and Comptrollers at the outports may receive Declarations, and permit the delivery of articles duty free in the following cases: — British returned goods not exceeding the value of £50, for which a Bill of Store cannot be taken out.— Books and plate on which drawback was not received upon exportation.—Drawings executed by parties for their amusement and for private use.—G. O. No. 56, 1852.
- *Landing Waiters* appointed to weigh goods, (such as sugar, rice, &c.), sorted and lotted in warehouse are to apply to the Registrar for the *Tally Book* that the number of packages brought to scale may be compared and all discrepancies noted.—B.M. 2nd July, 1851.
- ..... In case of deficiency of goods reported, are to require an explanation from the master as to whether the missing packages arrived in the ship; and if it should appear that the "Report" was erroneous and the master fail to apply for amendment thereof, *within a very limited period*, the Officer is to bring the matter under the notice of the Board.—B. M. 27th March, 1850.
- ..... when reporting a detention, to annex the warrant for the goods. After the order of the Board has been made, the papers to be forwarded to the Collector that the duties and fine may be received. The amount of the latter to be endorsed upon the warrant and forwarded to the officers, as their authority to deliver the goods.—B. M. 24th Jan., 1854.
- ..... when lotting goods for the sale, to apportion the several values when more than one parcel of goods at value are included in the same lot.—B.O. 7th March, 1854.
- *Tide Surveyors*.—As a general rule, vessels from North America should be doubly boarded on arrival, one Officer being withdrawn so soon as the vessel has been sufficiently rummaged.—G. O. No. 145, 1847.
- ..... may deliver duty-free, from surplus stores of ships from foreign parts, one barrel of flour, and one barrel of oatmeal, or two barrels of either, when only one sort is required.—G. O. No. 43, 1854.
- ..... are to superintend the landing of foreign cattle that may arrive during the legal hours, or before and after the legal hours, and to make the usual return of the number landed.—B. M. 10th July, 1851.

**OFFICERS, *Tide Surveyors*, continued :**

- ..... visits to Tide Waiters boarded, to be frequent and irregular, at all hours of the night; special visitations to be ordered by the Collector and Controller at least four times a quarter, and a half-yearly return forwarded to the Board, showing the visits made, specifying the hours, and the result.—G. O. Nos. 142, 1847; 33 and 46, 1849.
- ..... at outports to note the hour and day of entry in Tide Waiters' boarding bills.—G. O. No. 107, 1848.
- ..... to deliver the Tidewaiter's books direct to the Jerquer.—G. O. No. 24, 1851.
- ..... Treasury regulations governing the promotion of Tide Surveyors, Superintending Lockers and Lockers to the rank of Landing Waiters.—G. O. No. 123, 1853.
- *Tide Waiters* and *Boatmen* are entitled to the sole benefit of seizures made by them, unless a superior Officer had been present, or had given such information as may have led to the seizures being made.—G. O. No. 5, 1843.
- ..... when singly boarded on vessels lying apart from others, or not near to officers with whom a joint watch could be kept, are relieved from keeping watch between the hours of 6 P. M. and 6 A. M.—G. O. No. 82, 1856.
- *Tide Waiters' Tallies*. Under the regulations laid down in the B.O., 24th June, 1851, the Landing Waiter, when appointed to a ship, is to be furnished by the Registrar with the Tide Waiter's account of the number of packages delivered from that ship, with particulars of any excess or deficiency of Report, and whether any packages have been put under stop by the Tide Waiter, that he may compare the quantities with the number brought forward to the scale.
- ..... books and tallies to be compared by the Landing Surveyor as often as practicable with those of the dock companies.—B. O., 17th Jan., 1850.
- *Out-door Officers and Boatmen* receiving daily pay, and all other sea-going officers, and men holding appointments in the public service, excepting coast-guard men, or men belonging to cruizers, may be required, in case of invasion or danger, to join H. M. navy, and form part of the crew.—16 and 17 Vict. cap. 73, s. 14.
- Inferior officers absent by hurts received in the execution of their duty, to be allowed sick pay for Sundays as well as other days.—B. M. 8th Sept., 1846.

**OFFICERS, continued :**

- are directed to secure the attendance of an Inland Revenue Officer before they enter houses or other places in search of private stills.—G. O., No. 20, 1849.
- No Certificate of character is allowed to be granted by an officer to any person belonging to, or who may have left the Service without the Board's previous sanction.—G. O. No. 79, 1857.
- *Removed to another Port.* Particulars of Service, conduct and character to be communicated to the Collector or principal officer of the department to which the party may have received orders to proceed.—G. O. No. 107, 1856.
- *Coast Officers* to keep a journal of the duty daily performed by them.—G. O. No. 84, 1855.
- *Coast Officers and Lockers* are to be allowed to compete for the vacancies of Landing Waiter, to which the Board are empowered to promote under Treasury Minute of the 6th December, 1853.—G. O. No. 45, 1857.
- ..... No Coast Officer, Tidewaiter, or Boatman to be promoted to the office of Tide Surveyor, unless qualified to measure vessels under the "Merchant Shipping Act."—G. O. No. 87, 1855.
- *Lockers* at the several outports are to keep regular journals of receipts and deliveries, in order that the Supervising officers may be enabled to ascertain by inspection, from time to time, the duties performed, in the same manner as is done by Landing Waiters under G. O., No. 77, 1852, and No. 101, 1854.
- *Waterguard.*—Distribution of rewards allowed on account of seizures to be in future awarded in the proportions set forth in the schedule to the G. O. No. 115, 1857.
- *Weighers and other day-pay Officers.*—A record to be in future kept of their employment at the outports.—G. O. No. 87, 1857.
- *and Clerks* prohibited from holding agencies to Loan, Insurance or other Companies.—G. O. No. 121, 1857.
- ..... *Travelling Expenses,* regulations affecting.—See G. O., Nos. 9 and 128, 1846; 47, 1847; 71, 1854, and 179, 1855.
- ..... *Special or extra Services.*—Applications for remuneration are to be made at the close of each quarter, and controlled without delay, that the list may be sent to the Treasury within one month.—G. O. 43, 1850.

**OFFICERS and CLERKS, continued :**

—..... *Remuneration for extra Attendance.*—See G. O., No. 65, 1854.

—..... *Subsistence allowance*—Applications for, are to be made, at or before the end of the quarter in which the removal takes place.—For regulations see B.M. 31st Jan., 1833; 1st Jan., 1834; G. O. 15th Oct., 1842; and G. O. Nos. 76, 1849, 42, 1850, 71, 1854, 33, 1855, and 17, 1856.

—..... *Salaries*, Regulations regarding.—G. O. Nos. 44, 1849; 2, 1853; 29 and 74, 1855, and 12, 1857.

—..... To be stopped when queries are outstanding.—G.O. 5th May, 1849.

—..... monthly payments to day-pay officers and half-quarterly payments to all other officers and clerks sanctioned.—G. O. Nos. 101, 1853, and 74, 1855.

—..... *and other allowances*, payable quarterly, to be in future calculated to 31st March, 30th June, 30th Sept., and 31st Dec.—G. O. No. 29, 1855.

—..... *to Officers and Clerks on probation.*—G. O. No. 83, 1856, and No. 12, 1857.

—..... *Attendance, Fines, &c., regulations affecting.*—B. M. 8th, 22nd, and 29th July, 1831; 12th Dec., 1832; 30th April, 16th June, 23rd July, 1836, and G. O. No. 28, 1853.

—..... *Attendance, on Merchants' account, of day pay officers.*  
—See G. O., No. 75, 1856.

—..... *Moneys paid to Officers when employed on Merchants' account*, how to be brought to account.—See G. O. No. 107, 1855.

—..... *Absence.* Officers or Clerks absent on the false plea of illness, or without sufficient cause will be visited with the utmost severity.—G. O. No. 99, 1857.

—..... Sick notes from, to state the nature of complaint, places of residence; and to reach the office by the legal hour.—B. M. 22nd April, 1831; and 5th Oct., 1825.

**PACKAGES.**—All empty packages shall be put aside, and not be delivered by the tidewaiter, until that portion of the cargo to which they may belong shall have been delivered at the station.—B.O. 22nd Oct., 1851, No. 46.

**PACKAGES, continued :**

- *bearing an address*, if not applied for after having been three days in the Queen's warehouse, the warehouse-keeper is to give notice to the owners of their arrival and apprise them of the steps necessary to be taken for the clearance of the packages.—G. O. No. 25, 1856.
- *all British returned empty* may be delivered without a declaration being made, provided the officers are satisfied that they are of British manufacture.—G. O. 22nd June, and 19th August, 1857.

**PERFUMED SPIRITS.** *See Spirits perfumed*, p. 385.

**PLATE PRESENTATION.**—The remission of duty, or exemption from a return of drawback on re-importation, will only be granted in future on presents made by foreign princes or public bodies abroad. Or, sent out by public bodies from this country to the colonies. Or purchased by subscription, and presented to individuals as testimonials of special and eminent services rendered by them to the public.

The following cases are not deemed to apply.—Cups won at regattas or horse races. Plate presented by officers of any military or civil corps as testimonials of their esteem and regard. Presents made by subscriptions, or by individuals, to such professional men as surgeons, surveyors or chaplains, to testify the donors sense of the meritorious manner in which they have executed the duties of their several professions. Presents made to captains of ships by their passengers, or by masonic lodges to members of the same, as marks of esteem or affection : and others of a like nature.—B.M. 10th Feb., 1851.

— *British, transmitted to another port for exportation.*—A letter of advice to be forwarded by the examining searcher, together with the Duplicate Shipping Bill (should such be required by the exporter). A notification of the letter, as well as the particulars of the examination, should be recorded on the original Shipping Bill, the receipt of the Railway authorities obtained, and both forwarded on the following morning to the principal Searcher's office, to be there retained until the Certificate of Shipment is received from the outport.—G. O. No. 90, 1853.

**POTATO SYRUP OR PASTE.**—Importations of, to be scrutinized, being inadmissible at any rate of duty less than that chargeable on Sugar.—G. O. No. 60, 1858.

**PRICKING NOTES.**—The Searchers at this port may give credit until the following morning for the pricking notes for wine entered for exportation on board steam vessels.  
—B.M., 22nd Nov., 1850, and 4th June, 1851.

**QUARANTINE.**—Vessels from the Mediterranean and the Levant, not furnished with Consular Bills of Health, to be detained.—G. O. No. 40, 1852.

— Passengers making a declaration that they have had an attack of yellow fever at some former period, and satisfying the officer of health thereof, may be permitted to land, notwithstanding that the vessel is under quarantine on account of that disease.—G. O. No. 53, 1853.

**RE-PACKING REGULATIONS.**—The practice of re-packing certain goods in the bonded warehouses, will be found in B. M. 20th February, 1824. *For mode of procedure. See p. 169.*

— When the contents of a package upon which an average tare has been allowed, are subdivided in warehouse, the gross weight should be first ascertained, and the actual tare afterwards taken and deducted from such gross weight.—G. O. 14th May, 1845.

— The undermentioned articles, when re-packed for exportation, are to be restricted to packages containing not less than the quantities specified against each, viz.:—  
Tea . . . . 12 lbs. | Pepper . . . . 28 lbs.  
Currants . . 14 lbs. | Nutmegs & Spices 14 lbs.

The separation of articles in internal packages, such as Essential Oils, Figs, &c., being left to the discretion of the Landing Surveyor.—G. O. No. 24, 1844.

**REPORTS,** *Amendment of, not necessary for Free Goods*, either in excess or deficiency, nor for corn or firewood, unless the quantity be considerable; nor for other goods, when the duty does not exceed 30s. if the officers be satisfied that no fraud was contemplated. — B. M. 27th February, 1852.

— ..... nor for the following Low-duty Goods, viz.:—  
Apples raw, Arrow Root, Biscuit, Bread, Cassava Powder, Cherries raw, Coir Rope, Twine and Strands, Copper Ore, Copper Regulus, Copper unwrought, Copper partly wrought, Copper in plates, Copper Coin, Fruit raw, Grapes, Mandioca Flour, Manna Croup, Medlars, Onions, Pearled Barley, Pears raw, Potatoe Flour, Powder unenumerated, Quinces, Rice, Sago, Semolina, Tapioca, Tallow B. P., Walnuts, provided the number of packages short landed does not exceed 2

**REPORTS, continued :**

per cent. of the quantity reported, and provided no fraud was intended.—B. M. 29th Jan., 18th Oct., 1853, and 28th January, 1856.

- *amendment of dispensed with for Wood Goods*, in excess, or deficient of the quantity reported when the amount of duty does not exceed 30s., unless the quantity in excess or deficient shall without reference to the duty be considerable ; the Landing Surveyor and Landing Waiter, certifying in all cases in the Landing Book, that they are satisfied no fraud had been intended or committed.—G. O. No. 98, 1856.
- Declarations upon amendments of Reports for small quantities of Wood Goods from a B.P. may be dispensed with, in cases where the quantity in excess does not exceed five Loads, provided the Landing Surveyor be satisfied that the goods in excess are of the same description and produce as that part of the cargo specified in the Certificate of Clearance.—G. O. No. 84, 1852.

**RICE** may be taken from the warehouses for cleaning, without special application to the Board, upon bond being given for its due return.—B. M. 29th June, 1850.

**SAMPLES** of Coffee not exceeding  $\frac{1}{2}$  lb. each, imported in packages as such, and the Officers being satisfied that they are samples, may be passed duty free.—G. O. No. 122, 1844.

- of Sugar not exceeding  $\frac{1}{2}$  lb. each, when the Officers are satisfied that they are imported as samples only, may be admitted duty free—B. M. 6th Aug., 1841.
- of Snuff not exceeding 1 lb, weight each, may be imported, provided they be reported Snuff Samples, and confined to ports at which Snuff is allowed to be imported.—T. O. 30th Nov., 1822.
- of Spirits. See *Spirits*, p. 384.
- of Tea, as to the removal of sample chests.—B. M. 8th April, 1852, and 22nd April, 1856. *See also* p. 387.
- of Tobacco. See *Tobacco*, p. 388.
- second or subsequent, of Coffee, Sugar, or other dry Goods (except Tea or Tobacco) duty thereon may be returned, subject to the conditions and regulations prescribed by B. M. 16th May 1856.

**SAMPLES, continued:**

A List of other Articles permitted to be warehoused, and the quantities of each allowed as Samples.

Arrow Root . . . . .	$\frac{1}{2}$ lb. per package.
Cocculus Indicus . . . . .	1 oz. per package.
Currants . . . . .	$\frac{1}{4}$ lb. do.
Essence of Bergamot, or Lemon . . . . .	1 oz. per package.
Ginger . . . . .	8 oz. per lot of 6 bags.
Liquorice Juice . . . . .	$\frac{1}{4}$ lb. per package.
Oil of Almonds, Aniseed, and Bay . . . . .	1 oz. do.
— Cassia . . . . .	2 oz. do.
— Juniper, Rosemary, Spike, and Thyme . . . . .	1 oz. do.
Pepper . . . . .	1 oz. per bag.
Pimento . . . . .	2 oz. do.
Raisins . . . . .	$\frac{1}{4}$ lb. each mark.
Rice . . . . .	$\frac{1}{4}$ lb. per package.
Sago . . . . .	2 lb. per pile.
Seed, Caraway . . . . .	2 oz. per package.
Sugar Foreign . . . . .	12 oz. per chest.
" . . . . .	1 lb. do.
" . . . . .	$1\frac{1}{2}$ lb. do.
" . . . . .	$1\frac{1}{2}$ lb. per hhd.
" . . . . .	$1\frac{1}{2}$ lb. per tierce.
" . . . . .	$\frac{1}{2}$ lb. per chest.
— British Plantation . . . . .	12 oz. per barrel.
" . . . . .	$\frac{1}{2}$ lb. per hhd. or cask.
Tallow . . . . .	4 lb. per lot of 10 pkgs.
Tapioca . . . . .	1 oz. per package.
Vermicelli . . . . .	1 oz. per package.

**N.B.**—A sample other than those above noted, may be taken from each package, if the duty shall not exceed 6d.—B. O. 19th Feb., 1825.

— of Goods in transitu may be taken, subject to the regulations laid down in B. M. 16th June, 1857. *Applicable to those Ports only to which transhipment privileges have been extended.*

— OR PATTERNS, foreign, may be admitted duty-free at London, Liverpool, Bristol, Hull, Leith, Glasgow, Dublin, Cork, and Belfast, to parties who are *bond fide* the manufacturers of the articles of which they may require Patterns. As regards manufactures of silk, woollen, and other fabrics, and also parts of articles, the quantity in each case is not to be more than is requisite for the purposes intended, and as regards Models or Patterns, consisting of complete articles, only *one* of each to be allowed. The manufacturer must make declaration that the goods are intended for such purposes, and not for sale or for private use.—B. M. 14th Nov., 1845.

**SAMPLE BOTTLES.**—Regulations for ensuring a due check on the stock.—*See G.O., No. 8, 1857.*

**SECRETARY'S Department.**—The arrangement of business—table of G. O. No. 76, 1855.

**SEIZURES**—Regulations for preparation and control of accounts.—G. O. No. 69, 1851.

— Seizure and all other public monies to be brought to account on the day on which the same may be received.—G. O. No. 15, 1850.

— *of Tobacco.*—The name of the informer to be confidentially communicated in London to the Solicitor; at outports, to the Collector; and the informer's share of rewards to be paid through his hands, to detect collusion, should it exist.—G.O. No. 87, 1848.

— ..... The same rate of reward to be paid for seized Tobacco Stalks and Tobacco Stalk Flour as for sound unmanufactured Tobacco.—G.O. No. 13, 1851.

— *made by Inferior Officers* are not to be participated in by a superior Officer, unless actually present, or having given information thereon.—G. O. No. 5, 1843.

**SHIPPING BILLS** not to be accessible to the public.—B. M. 18th Oct., 1850.

**SMUGGLING**, *Quarterly Reports on*, are to be rendered as full and explicit as possible.—G.O., No. 11, 1857.

**SPIRITS.**—*British, Scotch, and Irish*, at the desire and risk of the distiller, and on payment of duties, before removal, upon deficiencies, may be removed from one to another part of the United Kingdom, and be treated as Spirits distilled in the country to which they may be removed.  
—11 and 12 Vict., cap. 122, s. 2.

— ..... British Brandy may be racked in casks of 15 gallons, for exportation to Mexico, Chili, and Peru, upon condition that the rectifier warehouse the Spirit for exportation only, with this revenue, previously to compounding and racking.—B.O. 27th March, 1849. No. 420.

— ..... exceeding one gallon in quantity may not be removed from one place to another in the United Kingdom without a permit or certificate, under a penalty of £100.—11 & 12 Vict. cap. 121, s. 24 & 25.

— ..... British Rectified Spirits, not sweetened or mixed, may be deposited in Customs' Bonding warehouse, and mixed with Foreign Spirits for ships' stores.—B. M. 16th June, 1849.

**SPIRITS, British, continued :**

—..... warehoused, allowed to be sweetened with white syrup refined in bond instead of sugar, the proportion being 100 cwt. of syrup in lieu of 75 cwt. of refined sugar.—B. M. 9th April, 1853. Allowed to be removed to Southampton for shipment as stores under the same regulations as apply to foreign sweetened spirits.—B. M. 14th June, 1854.

—..... British Grain Spirits in bond may be used for the purpose of fortifying Wines under the same regulations as Brandy.—G. O. No. 122, 1855.

—..... *Samples of Bonded British Spirits.*—*Removal of, between England, and Scotland, and Ireland respectively.* The case or package to be taped and secured with the official seal, and entered as samples in the transire. A dispatch, with full particulars, and stating whether they be first or second samples, to be forwarded to the port of destination; and a letter to the Collector of Inland Revenue, at the port of removal, apprising him that the samples have been so removed.—G. O. No. 33, 1852. Extended to *samples of British Spirits* on removal from the Customs' Bonded Warehouses, between Scotland and England, and such samples may likewise be removed by railroad.—G. O. No. 48, 1852.

—..... *One sample from each cask of British spirits deposited in bond for fortifying wines* may be allowed if the merchant consent to forego the sample allowed upon the exportation of the goods.—B. M. May, 1856.

—..... *British spirits warehoused for mixing with foreign or colonial spirits in bond for exportation or for ships' stores.*—See 11 and 12 Vict., cap. 122; G. O. 5th Dec., 1838; 11th Jan., 1839; 19th March, 1849; and 27th June, 1857.

—..... *British spirits sweetened, removed to another port for shipment.*—See G.O. No. 62, 1857.

—..... *foreign* in casks capable of containing 20 gallons may be entered, although the casks may contain a less quantity, provided the Officers be satisfied that the deficiency has been caused by absorption or leakage, and not by abstraction.—G. O. 30th Dec., 1833.

—..... imported in casks *under the legal size*, may be entered by special permission of the Board, provided that they are *bond fide* for private use, regularly inserted in the manifest and report, consigned to the person for whose use they are intended, and that the application and

**SPIRITS, Foreign, continued**

proof be made by such person, and not by an agent.—  
B. M. 11th July, 1826.

— *Brandy* in casks of *ten gallons* each may be imported from France and Spain, *as a special indulgence*, for exportation, provided permission be in each case first obtained from the Commissioners of Customs and security, by bond, given for the due importation of the number of casks, specified in their application on board a certain vessel to be named, being square-rigged, and of the burthen of 70 tons or upwards; that the spirits be accompanied by a consular certificate, specifying the marks and number of the packages, the capacity of which shall in no case be less than 10 gallons, it being a condition of the bond, that the goods shall be regularly *entered and warehoused for exportation only*, that the goods shall, within 3 months be re-shipped and exported to foreign parts.—G. O. 19th Oct., 1831.

— ..... may be exported to Mexico, Chili, or Peru, in casks containing not less than 15 gallons each.—G. O. 22nd Dec., 1827.

— *reduced with water* in the bonding warehouses, not to be admitted for home use.—G. O. No. 126, 1847.

— *Strength of.*—The same principles of computation apply to under-proof as to over-proof Spirits; charging the duty on hydrometer proof gallons only, when the fractions of a gallon amount to and exceed  $\frac{4}{5}$  parts of a gallon, and disregarding all minor fractions. These provisions are to be confined to Spirits imported in casks of 20 gallons; and all Spirits, whether in racked casks or ullages, containing less, should be charged on the strength to the tenth of a gallon.—G. O. No. 8, 1845, and 16, 1845.

— ..... Quantities are to be made up and recorded in proof gallons, by adding overproof to, and deducting under-proof from the liquid quantities.—G. O. No. 149, 1847.

— ..... in bottles to be charged on the strength to gills, and fractional parts exceeding one-half part, to be taken; not exceeding one-half part, to be rejected.—G. O. No. 32, 1848.

— The Controllers of accounts are to check the calculations of the content and ullage quantity of spirits and wine, and also the strength of spirits, before the delivery order is issued for home use, or removal coastwise.—G. O. No. 11, 1854.

**SPIRITS, continued :**

— *and Wines.*—The following fractions only are to be made use of in the accounts: viz.—

*Sixths.*—Upon reputed quart bottles of Wine on importation.

*Twelfths.*—Upon reputed pint bottles of Wine on importation.

*Tenths.*—Upon the Strength of Spirits when under 20 gallons in content, under G.O. 19th Feb., 1845; and upon Casks of Spirits measured from the Vat and gauged or charged to the half gallon, under G.O. No. 90, 1855.

*Thirty-seconds.*—Upon Wines and Spirits actually measured to the 128th part of a gallon.—G.O. No. 66, 1857.

— *in cases.*—After all have been opened, and the bottles counted and externally examined, if of a uniform size, one in every ten cases of the same mark may be measured, and the strength tried, but should a difference of strength appear, then a full examination of one bottle from each case is to be made.—G.O. No. 31, 1853.

— *for removal Coastwise,* are to be re-dipped, and gauged all round, both at the ports of shipment and of destination, it being understood that, notwithstanding any slight discrepancy in taking the dimensions of a cask at the port of receipt, which may alter the content not more than a gallon, the cask is to be considered to have been correctly gauged.—G. O. No. 51, 1845.

— *Removed under bond*—Parties intending to remove Spirits or Tobacco, are to deliver to the Collector and Controller of Customs one certificate or duplicate of the original entry, in case the whole of the goods are to be removed into the stock, custody, or possession of one party; or two or more certificates, if into the possession of two or more parties.—G. O. No. 90, 1848.

— Spirits, Snuff, Tobacco and Tea, when removed for exportation to be accompanied by an Officer in charge.—G. O. 24th Aug., 1843, and 28th Feb., 1846.

— *sold at Custom House Sales.*—A certificate signed by the Queen's warehousekeeper to be given to sanction the transit into the dealer's stock, in lieu of permit.—G.O. Nos. 109 and 115, 1848.

— *Samples.*—Prior to drawing samples, the casks of Spirits are to be broken out from the places where they have been stowed, and to be rolled over, and made up for re-gauging and retrying.—G. O. No. 106, 1844.

**SPIRITS, Samples, continued:**

- ..... of Wines and Spirits at the Outports to be the same in quantity as in London, which is limited to 3 gills, notwithstanding the bottles used for sampling may be of greater content.—G. O. No. 16, 1847.
- ..... The samples required from each package of spirits removed coastwise are to be taken immediately before removal and retained for a period of three months.—G.O. 1st May, 1832.
- ..... When Spirits are to be cleared for home use, two samples free of duty, are allowed, viz., one at the time of importation, and a second for the purpose of sale and a further sample is allowed, if entered for exportation. The samples so drawn are not to be returned into the casks.—G. O. 13th Feb. 1836.
- ..... In the event of *two samples* having been drawn from Spirits removed under bond, another may be allowed at the port of destination, and a further sample, should the goods be thence exported, such samples to be *duty free*—G. O. 10th Nov., 1841.
- ..... of Spirits or Wine, bottled at one time for exportation, to the extent of one or two bottles from each parcel, may be taken by the merchant, on payment of duty thereon.—B.M. 2nd May, 1856.
- ..... are not to be put up for sale in less than the legal quantities, except when at the end of 12 months the samples taken shall not amount thereto.—G. O. No. 25, 1853.
- *Seized and Condemned* at an outport shall be offered for sale at a price equivalent to the duty, and not realising that amount, to be offered for exportation; and should no bidding be then obtained, the Board's directions must be taken, the Officers reporting whether a sale might be effected at any other and what port, with the probable expenses incident to the removal of the goods.—B. M. 21st Nov., 1845.
- *Vatted, or racked.*—Each vatting account is to be entered with a regular rotation number in the general numerical list of ships. On spirits the duty is not to be remitted on fractional parts of a gallon, which might be made to appear deficient (although really not so) in the operation of vatting or racking; but such deficiencies—if the spirits be delivered for home consumption—are to be charged with duty, provided the delivery take place within three months from the date

**SPIRITS, Vatted or Racked,** continued:

of the operation. In such cases, however, an average allowance of one per cent. upon the proof quantity of all spirits started into vat or drawn off into small casks, is to be made, in order to recover any loss which may arise in the operation; but when spirits racked or vatted, and drawn off into smaller casks, remain in the warehouse 3 months, the duty is to be charged upon the quantity ascertained on re-examination, provided the deficiencies which may be ascertained and apportioned to the new packages be not excessive.—G. O. No. 118, 1848; Nos. 6 and 11, 1849; Nos. 13 and 59, 1852.

—..... Whenever spirits vatted are drawn off and measured into casks, the spirits on delivery from the warehouse are to be re-measured or re-gauged to the half gallon.—G. O. No. 90, 1855.

—*Regulations for Bottling Spirits in Bond.*—1stly. A separate bonded vault is to be appropriated for that purpose. 2ndly. The Spirits are to be drawn off into reputed quart or pint bottles, and packed in cases of not less than one dozen such quart, or two dozen such pint bottles each. 3rdly. No foreign bottles, casks, or packages, except any in which goods shall have been imported and warehoused, are to be used, unless the duties have been paid thereon. 4thly. If any surplus quantity or sediment remain in the cask, the duties are to be immediately paid, or else the goods to be destroyed in the presence of the Officers. 5thly. The bottling is to take place in the presence of the proper Officers, under the superintendence of the Inspector of Gaugers.—G.O. 7th Sept., 1832, and 4th March, 1834.

—*Perfumed.*—When no doubt exists of their being used as Perfumery, they are to be charged with duty as "Spirits sweetened or mixed."—G.O. 14th March, 1838.

—*imported for Re-exportation.* The regulations of the General Order, Oct. 19th, 1831, at page 382, with reference to Brandy imported from France and Spain, are extended to Spirits of all descriptions imported from Ports in Europe.—G. O. No. 69, 1858.

**SUGAR.**—No entries for Sugar are to be acted upon, when the deficiency in the quantity entered, and on which duty is paid, as compared with the landing or import quantity, is greater than 3 per cent. of the whole quantity.—B.M. 27th June, 1850.

## SUGAR, continued:

- Warrants for Sugar to be used in *distilleries* should state in addition to the number of packages and the weight, the name of the warehouse from which the Sugar is to be removed, and the name of the distiller to whom it is to be carried.—G. O. No. 79, 1847.
- GRAPE or Potatoe Syrup.—See Potatoe Syrup, p. 376.
- Samples. See *Samples*.
- *Samples drawn for the Inspection of Customs.* The whole to be properly mixed previously to the Landing Surveyor's approval. The dock companies allowed to pass entry for such, and the duty to be charged according to its descriptive quality.—B. O. 4th May, 1850.
- ..... *Drawn samples* are not deficiencies, but are to be charged with duty at the time the packages are delivered. And *sweepings of the Sugarwarehouses* are to be charged with the molasses duty, subject to such allowance for dirt, &c., as the Officers shall consider them entitled to.—B. M. 31st Aug., 1832.
- Imported for transhipment to other countries may be sampled agreeably to the conditions specified in B.M. 12th Oct., 1850.
- *Havannah boxes.*—When a lotting account is produced, the assessment may be made upon two or three samples only, drawn from each lot.—B. O. 30th June, 1854, No. 509.
- In weighing hogsheads, tierces, and chests, the 2 lbs. weight is the smallest to be used, but in weighing boxes, barrels, and bags, the 1lb. weight must be employed.—B. M. 8th Jan., 1833.
- OR MOLASSES to be used in the distilling of *Spirits*.— See Regulations contained in G. O. No. 154, 1855.
- REFINED.—When duty-paid refined sugar is exported, the drawback should be assessed upon the gross weight, including paper and string.—G. O. No. 20, 1854.
- ..... under drawback may be warehoused for the purpose of being used to sweeten British spirits in bond for ships' stores, under the regulations laid down in the G. O. No. 133, 1855.
- SUPERANNUATION ACT, 1834.—The 27th Section repealed!! —20 and 21 Vict., cap. 37.

**SURETIES to Bonds.**—Collectors and Controllers are to ascertain at the end of each year whether Sureties to Bonds are living and solvent, and to report to the Board the result.—G. O. No. 42, 1855.

**TALLOW.**—The officers are strictly enjoined accurately to examine the same before passing it for duty, a case having occurred, where tallow had been passed as grease.—G. O. No. 81, 1844.

— of and from a British Possession.—The weights and tares may be taken from the Wharfinger's accounts ; the Landing Officers taking care to check them by re-weighing and re-taring a few casks on each entry.—B.O. 5th March, 1850, and 2nd April, 1851.

**TEA.**—The regulations to be observed on the importation and bonding of Tea will be found in B. M. 10th July, 1834, and G. O. 17th Oct., 1834.

— imported in packages not exceeding 14 lbs., and which had not been originally packed either in China or India, to be in future weighed to the quarter of a pound and tared to the ounce.—B. M. 11th Feb., 1851. This regulation extended to all packages of Tea repacked.—G.O. No. 76, 1857.

— is allowed to be removed from the vessel to other docks in decked lighters only, under lock, and in charge of an Officer.—B. M. 16th Aug., 1834.

— may be removed to another port upon a partial examination only ; the gross weights of each package being duly recorded.—B. O. 12th Jan., 1854.

— *removed under Bond* for exportation, to be accompanied by an Officer in charge. — B. M., 24th Aug., 1843, and 28th Feb., 1846.

— ..... any small increase in weight, duty not to be charged.—B. M. 14th March, 1835.

— ..... Re-weighing not to be recorded on letters of advice, but a red book to be issued by the Registrar, on receipt of the warrant and letter of advice for the record of the Landing Waiter.—B. M. 4th Sept., 1849.

— ..... Re-weighing dispensed with, upon security being given to enter the goods for home use, and pay duty on original landing weight.—B. M., 7th Oct., 1834.

— ..... for kiln-drying—regulations submitted governing its removal, duty, weight, and return to bond.—B. O. 18th Feb., 1850.

**TEA, continued:**

- damaged packages of, are directed to be examined on the landing, by the Officer who takes account thereof from the lighter.—B. O. 12th April, 1854, No. 67.
- *Samples of*, may be taken according to the following scale:—

From 10 chests or 20 small catty boxes...	6ozs.	
20        "	40        "	12ozs.
40        "	80        "	18ozs.
80        "	160      "	1½lbs.
81 { and up- wards or } 161 and upwards .....	2lbs.	

The Controller of Accounts taking care that the duty be charged upon any further samples; and that should the whole chop or mark be exported, the duty be not demanded upon the usual or first sample.—B.M., 23rd March, 1857.

**TIN PLATES**, or Plates of Iron covered with Tin, are to be admitted, free of duty.—T. O. 20th Sept., 1858.

**TOBACCO**.—In weighing, the weight is to preponderate on the weight side; 2 lbs. being deducted from the total weight, in cases where the package is above 450 lbs.; and 1 lb. where the package does not exceed that weight.—B. O. 10th April, 1833.

- When removed from the Queen's warehouse to the London Dock tobacco warehouse, an account of the separate weights is to be forwarded, and on arrival it is to be re-weighed gross, to ascertain if any plunder has occurred.—B. O. 3rd Jan., 1851, No. 356.
- When Negrohead or Cavendish, is removed for exportation, the gross weights of each package should be recorded in the Letter of Advice.—B. O. 26th June, 1854.
- *removed under Bond for Exportation* may be weighed at the port of dispatch; but upon re-weighing at the port of arrival, 1 lb. only is to be deducted from the weight in the preponderating scale.—G.O. No. 30, 1844.
- *intended for immediate exportation only*, may be removed under bond to any port approved for the importation of Tobacco, at the *gross weight*, the net weight being calculated at a computed tare prior to removal; the goods to be re-weighed at the port of arrival, and the duty to be paid upon any deficiency then ascertained.—G.O. No. 62, 1852.
- *removed to another Port*.—Re-weighing dispensed with, provided the purchaser declare the Tobacco to be for

**TOBACCO, *Removed to another Port*, continued :**

home use, and give security to pay duty on the weight ascertained at the time of removal.—B. M. 20th March, T. O. 12th Aug., and 19th Nov., 1831.

— ..... One or more packages are to be occasionally re-weighed before delivery, notwithstanding, under the G. O. 26th November, 1833, duty may be paid upon the weight ascertained at the time of removal. And, in the event of an undue excess, it should be detained for the Board's directions.—G. O. No. 64, 1843.

— ..... any deficiency not exceeding 1 lb. on the gross re-weight of each package at the port of arrival, is not to be charged with duty, if there be no reason to suspect fraud.—G.O. No. 68, 1851. A similar indulgence extended to unmanufactured Tobacco when weighed net on removal.—G.O. No. 49, 1852.

— ..... The Board have had under consideration an application of Brokers in the Tobacco Trade, requesting to be allowed the option of paying the duty on, and removing under Bond, Tobacco and Cigars, at the weights taken at landing, or at the re-weights, instead of being required, as at present, to have the Tobacco and Cigars re-weighed on delivery from the warehouse.

The Board grant the request, and allow parties the option of paying the duty on, and removing under bond, Tobacco and Cigars at the landing weights, or of re-weighing the same on delivery for home use or for removal under bond, provided that in the latter case Bond be entered into, to pay the Duty on the landing weights; and that all Tobacco so delivered or removed be weighed gross, immediately before being taken out of the warehouse, when, should a discrepancy appear in any of the packages, the Officers are to cause the Tobacco to be stripped and weighed net, agreeably to the present practice.—B.M., 15th July, 1857 (*London only.*)

— **Sampling.**—After weighing, the importer may draw a sample from each package, not exceeding 4 lbs. The weight to be marked on a label attached to each sample, and signed with the Landing Waiter's initials. Upon return of the first sample, a second may be permitted, as also a third and a fourth; but no more. When returned, such samples to be weighed, allowing for natural waste on the following scale. Any further deficiency is to be charged with duty, or an equal quantity of Tobacco to be returned by the importer:—

TOBACCO, *Samples*, continued:

If returned before the expiration of 3 months		4 oz.
3	and not exceeding	4 "
4	" "	5 "
5	" "	6 "
6	" "	12 "
12	" "	18 "
18		16 "

If the sample be not returned, when the package is re-weighed for home use, the weight thereof must be added to the duty-weight; and when samples are returned, they are to be destroyed in the presence of the proper officers.—B.M. 27th Dec., 1825; 5th Nov., 1842; 15th Oct., 1846; and G.O., No. 136, 1854.

- *Samples of*, may be imported of the weight of 4 lbs. each, subject to the regulations of the General Order of the 6th Dec., 1822.—See G. O. 76, 1856.
- ..... exported to the Continent may be retained without payment of duty on the following conditions, viz., that the samples be locked up, and the keys deposited with the proper Officers; and that within 12 months from the date of exportation, the samples be paid duty on, or be packed into legal packages and exported.—B. M. 19th Sept., 1851.
- *Damaged*, cut off in the warehouse, is allowed to be exported, on being packed into casks, chests, or cases of the legal weight, and on the usual export bond being entered into.—B. O. 4th March, 1830.
- *Stores injured*, may be delivered for re-manufacture, upon bond being given to return the same within a limited period.—B. M. 6th Sept., 1833.
- All Tobacco, except Cigars and Snuff, whether seized or detained for having been illegally imported, and for which no application has been made within 6 months after the date of detention, also all Tobacco and Snuff (except Cigars) brought to the Queen's Warehouse, and not cleared within one year, to be destroyed.—G. O. No. 11, 1853. (*This order does not apply to the surplus stores of vessels in warehouse.*)
- *Cigars, and Snuff*, imported in illegal packages, may be released by the Board of Customs, without reference in each case to the Treasury.—T. O. 22nd Feb., 1850.

**TOBACCO and CIGARS, continued;**

— ..... In order to prevent delay, when the Landing book is not at hand, the record of the taring of Cigars may be taken on the back of the re-weighing slip, and afterwards transferred without delay into the Book.—B. O. 29th Nov., 1851, No. 189.

— *the growth of*, prohibited in Great Britain and the Channel Islands. See 12th Chas. 2, cap. 34; 22nd Geo. 3, cap. 73, and 1 and 2 Will. 4, cap. 13.

**TRANSHIPMENT REGULATIONS.**—With reference to Article 1, (at p. 115), the Collector is empowered to amend Ships' Reports, in instances where goods are not described in the Report by their specific name, or declared to be in transit, on either of the two days next following that on which the vessel shall have been reported, provided that the goods are still on board the importing vessel.—B. M. 21st Sept., 1858.

**VESSELS.**—*Working before or after the legal hours.*—See p. 395, under *Wood*.

— *clearing of.*—Goods brought from Steam-vessels to the Queen's warehouse, upon which detention has been placed by the master or his broker, cannot be delivered without previous production of a bill and receipt for the payment of freight and disbursements thereon.—B. O. 31st July, and 21st Aug., 1835.

— *clearing out with Passengers' Baggage and Stores only.*—Master to produce his receipt for light dues, and in case of refusal, the circumstances to be laid before the Board and Trinity Corporation; but the clearance is not to be withheld.—G. O. 14th Oct., 1834.

— *clearing out with Convicts, Troops, &c.*—Regulations in regard to Stores.—G. O. 17th Sept., 1834.

— *Outward bound*, may take in goods from lighters from sunrise to sunset.—B. M. 18th July, 1829.

**WASTE PAPER**, old Books, &c., accumulated at the outports—how to be disposed of.—G. O. No. 49, 1856.

**WATCHES.**—When information as to their genuineness is desired, the parties should be requested to apply no test that may injure them; but in the event of such a test being necessary, the Board's sanction is to be first obtained.—B. O. 9th Feb., 1850.

**WINE** in cases, may not be warehoused in the same room with spirits and cordials.—B. O. 9th May, 1844.

— in cases may be removed to another port on a partial examination.—B. O. 10th February, 1854.

## WINE, continued;

— *Mixing Wines.* When parties desire to mix Wines in bond, application to the Board is unnecessary, provided the case fall within the permission of the law, viz., “to mix any wines of the same sort, erasing from the casks all import brands;” notice is, however, to be previously given to the controller of warehousing accounts, and special application will still be required for any indulgence in respect of mixing or blending wines in bond not provided for by the law. Each vatting account for wine must be entered with a regular rotation number in the general numerical list of ships, and the lees may be destroyed without payment of duty.—B. M. 27th March, 1852, and G. O. 4th June, 1850.

— *Fortifying Wines.* Geropiga, the produce of *Portugal* containing above 33 per cent. of proof spirit may be used for fortifying in bond, wines of *that country only*, for home use, and in the same proportion and under the same regulations as Brandy, reference being had to its relative strength. When *not* exceeding 33 per cent. of proof spirit, it may be used for mixing with wines of *that country*, without limit as to quantity; Geropiga, or any highly sweetened or fortified wine of *any other country*, may be used for fortifying and mixing with wines the produce of the same country—under similar regulations. When mixed with wines of other countries, *for exportation only*, all import brands must be erased from the casks which must be marked “mixed wines.”—G. O. No. 55, 1856.

—..... The maximum quantity of proof spirit in Wines, which heretofore was restricted to 33 per cent. to entitle it to admission to entry at the duty payable on Wine, is increased to 40 per cent. (except as regards “Wine the growth and produce of any British possession and imported direct from thence,” which is to be limited to 33 per cent. as heretofore). Should any inferior liquid be introduced under the name of Wine of a strength above 33 per cent., with respect to which there may be reason for suspicion that it is intended for distillation and not for consumption as Wine, it will be the duty of the Customs’ officers to stop it. In the event of good Wine being imported, slightly exceeding 40 per cent., the same is to be detained, but the owners may apply to the Treasury, and should it be satisfactorily shown that the quality of the Wine

**WINE, Fortified, continued :**

and the circumstances of the importation are such as to lead to no presumption of fraud, their Lordships will be prepared to consider such application.—G.O. No. 37, 1857.

—..... The following regulations are, with reference to the preceding Order, to be observed in future in fortifying Wine in bond, viz.:—

1st. That on a request being made to the Controller of Accounts in London, or to the Collector and Controller at the outports, 10 per cent. of proof spirit be allowed to be added to Wine in bond, as heretofore, without application to the Board; but in the request, in each case, it is to be stated "to be fortified under the regulations contained in the General Order, No. 21, 1858, limiting the strength of Wine for home consumption to 40 per cent. of proof spirit;" and should the Wine after being fortified appear to the officers to contain above 40 per cent. of proof spirit they are to cause the same to be tested, and if it should be proved to exceed that strength it is not to be delivered for home consumption at the Wine duty, so long as the strength exceeds 40 per cent.

2nd. If any quantity of proof spirit beyond 10 per cent. be required to be used for fortifying Foreign Wine in bond, that it be only allowed upon application by the merchant to the Board, stating the circumstances which require the additional spirit to be used; and the officers are in such cases to ascertain the strength of the Wine, and to report the same to the Board, together with their observations as to the necessity for the additional quantity of spirit, and if the application be granted, and the Wine when fortified be found to have been raised above 40 per cent. of proof, it is not to be delivered for home use at the Wine duty so long as the strength exceeds 40 per cent.—G. O. No. 21, 1858.

— *Vatted Wines* of the same sort and brand may be drawn off from the vat to the original casks and brand, on a written request, addressed to the Controller of Accounts without the special permission of the Board.—B. M. 17th May, 1856.

**WINE, Vatted, continued:**

— ..... *Merchants' name may be branded on casks of mixed Wine.*—Whenever the Board's sanction has been obtained for mixing in bond, Wines of different sorts or countries for exportation only, all the casks containing the same should be indebly marked with the word "mixed," whereupon the merchant's name may be branded on such casks. The same course to be adopted in respect to spirits of different sorts when mixed in Bond under G. O. 7th June, 1838; B. M. 5th Dec. 1838 and G. O. 11th June, 1839. It will be the duty of the Gauger to take care to note in his book that the casks have been properly marked.—G. O. No. 59, 1856.

— *Unsound* may be admitted as Vinegar, under the following conditions, viz.; that the Wine be satisfactorily ascertained to be unsound; that in all cases crude Vinegar to the extent of not less than 20 per cent. be mixed with the Wine in the presence of the officers, and that they be empowered to increase the quantity, if deemed necessary. (¹)—B. M. Feb. 3, 1855.

— *Unsound, may be fined in bond*, provided the quantity of finings added do not exceed 1 per cent.—G. O. No. 91, 1857.

— *Fractions of, how to be dealt with in the accounts.* See p. 383, under Spirits.

— *in bottles*, duty to be charged on the actual number of full bottles, including that which is open for tasting.—B. O. 22nd Nov. 1826.

— ..... unless the officers have reason to suspect that they contain spirits, cordials, or other articles chargeable with a different rate of duty, bottles entered as containing wine are not to be opened.—G. O. 26th March, 1836.

— ..... *Bottled*, (²) removed to the Bottling Vaults, from

(¹) Wine in bottles, having become foul may be disgorged or started into casks, fined and re-bottled, on special application to the Board of Customs.

(²) Wine may be drawn off into stone bottles of 4 or 5 gallons for exportation upon special application to the Board in each instance.—B. O. 14th Jan., 1845, No. 857.

Wine may be bottled in the warehouse in half-pint bottles for exportation only, by application to the Board in each case.

**WINE, Bottled**, continued:

which a portion may have been bottled or exported, may be racked from the lees for home consumption, upon condition that the merchant pay the duty upon the quantity ascertained immediately after the operation.—G. O. No. 86, 1856.

— *entered for Exportation* shall not be examined unless in the presence of the merchant, his agent, or an officer of the Dock Company. In the case of *Bottled Wine* intended to be shipped in the same docks in which it has been bottled, the searchers are to make the examination at the time of packing, providing the exporter request it; and when bottled Wine is to be removed to another station for shipment, the gauger may certify the quantity on the bill, the packages being removed to the place of shipment in charge of licensed carmen, and, unless suspicion of fraud be entertained, no re-examination shall be required beyond one or two packages out of each shipment.—B. M. 19th Dec. 1849.

—..... may be drawn off in bond into pint bottles, and shipped on board emigrant ships chartered by the Emigration Commissioners, provided the quantity shipped in each package be equal to one dozen reputed quarts.—B. M. 14th Jan., 1856.

— and SPIRITS may be removed from the bonded warehouses for bottling in approved premises on bond being given.—G. O. No. 3, 1854.

— *Samples.* Samples of Wines at the outports to be the same in quantity as in London, which is limited to 3 gills, notwithstanding that the bottles used for samples may be of greater content.—G. O. No. 16, 1847.

—..... of Wine bottled at one time for exportation, to the extent of one or two bottles from each parcel, may be taken by the merchant on payment of the duty thereon.—B. M. 2nd May, 1856.

**WOOD.**—Timber and Wood Goods generally are allowed to be discharged from 6 o'clock A.M. to 6 P.M. from the 21st March to the 21st September, and from sunrise to sunset from the 21st September to the 21st March, the goods to be secured alongside (Deals, Battens, &c.).

## Wood, continued:

being placed in Barges or other Craft) and kept in charge of the Tidewaiters boarded on the importing vessel until passed by the landing officers within the legal hours of business, G. O. No. 94, 1844, it being distinctly understood, that if the attendance of the Landing Waiter or Timber Measurer should be necessary at extra hours, a deposit also will be required for the payment of such officers at the regulated allowances.—G. O. No. 65, 1852.

- *Battens and Deals*, on the identity being preserved, by leaving a portion of one end of the deal or batten uncut, may be taken out of bond for the purpose of being sawn; or, provided one end thereof be bound with iron band or other secure fastenings, may be cut entirely through, to be converted into feather-edged boards for exportation.—B.M. 19th July, 1853.
- ..... may be allowed to cut into laths for exportation under the conditions prescribed in the B.M. 4th March, 1854.
- *Railway Sleepers* under similar regulations may be taken out of bond for the purpose of being creosoted.—B. M. 28th June, 1856.
- *Firewood* may be framed whole and subsequently reduced, as specified in G. O. No. 66, 1852.
- ..... Deal ends and wood goods generally, not worth the duty, may be reduced to firewood.—G. O. 20th June, 1824; B. M. 28th Sept., 1821.
- ..... the fathom of firewood to be 6 feet wide, 6 feet high and 6 feet long.—B. M. 2nd Sept., 1830.
- ..... When the amount of excess on firewood shall not exceed one-fifth of the entire quantity reported, the same may be delivered without amendment of report.—G. O. 18th Oct., 1843.
- ..... and *Lathwood*.—The Wood Farm Officers may exercise a discretionary power in allowing any lighter to be cleared, and in giving the merchant credit for a post-entry not exceeding 2 fathoms on each prime entry; the Registrar taking care to call upon the party for the prompt payment of the duties thereon.—B.M. 22nd May, 1851.

**Wood, continued :**

- *Colonial Deals.* The mode of ascertaining the contents of cargoes—computation by average discontinued. See G.O. No. 17, 1858.
- All sawn or hewn timber, wood, plank, or thick stuff, of 8 inches or upwards on the smallest side, not being Wood planed, or otherwise prepared for use, to be charged with duty as hewn.—G.O. No. 56, 1846.
- *Timber or Wood 8 inches square and upwards,* and not exceeding 10 feet in length ; and round Wood 9 inches in diameter and upwards, and not exceeding 10 feet in length, are to be measured according to the following regulations, viz., the length of each piece to half a foot ; and the breadth and thickness of square, and the diameter of round timber to a quarter of an inch, the content being computed to half a foot.—G.O. No. 39, 1846.
- *Timber of irregular dimensions, intended for railway Sleepers,* when not exceeding 2 cubic feet in content, to be taken account of as directed by the 7th section of the Timber Measurer's Instructions : when they exceed 2 feet, and do not exceed 5 feet in content, to be treated in conformity with the 17th and 23rd sections of the said Instructions ; exceeding 5 feet in content, and not exceeding 10 feet in length, and being 8 inches square, and round Wood 9 inches in diameter and upwards, the same is to be dealt with agreeably to G. O. No. 39, 1846.—G. O. No. 104, 1846.
- *Irregular round Norway Timber or balks.* For mode of measuring and recording dimensions, See G. O. No. 60, 1857.
- *Timber or Wood, sawn, split, or hewn of a triangular form,* measuring 9 inches or upwards from the centre of a circular base to the apex ; and pieces measuring 8 inches or upwards to the apex from the centre of a straight base, not being planed or otherwise dressed. may be admitted as hewn.—G. O. No. 111, 1847.
- *Railway Sleepers.*—By G. O. No. 43, 1848, and 41, 1847, it is directed that when particulars of the cargo or entry are endorsed upon the duty-paid or bonding warrants, railway sleepers may be computed from the average measurement of 120 pieces of each description, after the following methods ; taking care that when warehoused, the ship's name and date, or rotation number, be so marked upon each pile or assortment in the bond-

## Wood, continued :

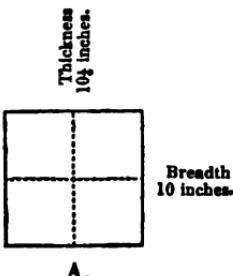
ing yards as to prevent irregularities in the delivery ; and that the particulars thereof be recorded in the landing and Locker's books, so that quantities for delivery may be estimated on the landing content.

When not exceeding }  
2 ft. in content, } By cubing in pile.

Exceeding 2 and not }  
exceeding 5 ft. in con- } Length to be taken to the  
tent, } fourth and content to the  
tenth part of a foot, as di-  
rected in reference to dia-  
grams D, E, F, and G.

Exceeding 5 ft. in }  
content and not exceed- } Length, and also content to  
ing 10 ft. in length ; } be taken to half a foot,  
being 8 in. square, or } after the directions ap-  
9 in. in diameter, if } pended to diagrams A, B,  
round Wood, and up- } and C.

— In ascertaining the dimensions of Timber and Wood similar to diagrams A and B, 8 inches square and upwards, not exceeding 10 feet in length, and exceeding 5 feet in content ; take the length to half a foot, the breadth and thickness to the quarter of an inch, and compute the content to one-half of a cubic foot.



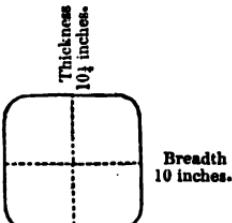
A.

(Per G. O. No. 89, 1846.)



Length 9 1/2 feet.

Wood, continued :



B.  
(Per G. O. No. 39, 1846.)



Length 9½ feet.

*Operation by the Sliding Rule.*—Set 10½ inches, the thickness, on the inverted line E, to 10, the breadth in inches, on the line C; then opposite to 9½ feet, the length on the line A, will be found 6½, the content in cubic feet on the line B, in both the above cases.

— In ascertaining the dimensions of round Wood 9 inches in diameter, or 7 inches in quarter girt and upwards, exceeding 5 feet in content and not exceeding 10 feet in length, take the length to half a foot, the diameter or quarter girt to the quarter of an inch, and compute the content to one-half of a cubic foot.

C.  
(Per G. O. No. 39, 1846.)  
Diameter 10½ inches.



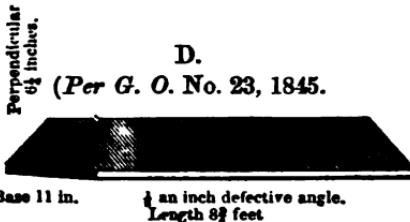
Length 9 feet.

*Operation by the Sliding Rule.*—Set 9, the length in feet, on the C, to the gauge point 13·54 on the line D; then against 10½ inches, the diameter on the same line D, you will find 5½, the content in cubic feet on the line C.

N. B.—Pieces of Wood regularly round similar to diagram C, may be measured by the diameter: but when the pieces are irregularly round, they must be measured by the girt.

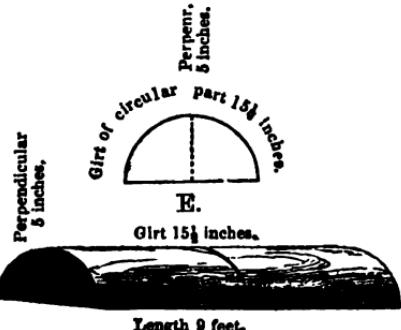
**Wood, continued :**

— In ascertaining the dimensions of sleepers of a triangular form, exceeding 2 feet in content, the length is to be taken to the quarter of a foot, the perpendicular height to the quarter of an inch (adding thereto the height of the defective angle, which together will constitute the entire perpendicular height), and one half the base to the quarter of an inch, computing the content to the tenth of a cubic foot.



*Operation by the Sliding Rule.*—Set  $6\frac{3}{4}$  inches (the perpendicular height with the defective angle added) on the inverted line E, to  $5\frac{1}{2}$  inches (one-half the base) on the line C; then opposite  $8\frac{1}{2}$ , the length in feet, on the line A, will be found  $2\frac{1}{10}$ ths, on the line B, the content in cubic feet.

— In ascertaining the dimensions of semicircular sleepers, the length is to be taken to the quarter of a foot; half the girt of the circular part, and the perpendicular height to the quarter of an inch, computing the content to the tenth of a cubic foot.

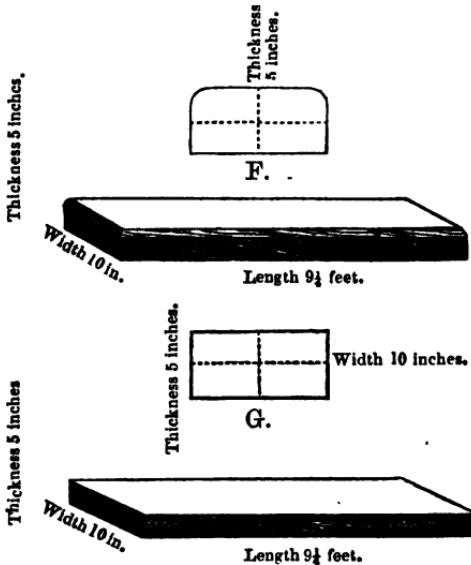


*Operation by the Sliding Rule.*—Set  $7\frac{3}{4}$  inches, half the girt of the circular part, on the inverted line E, to

## Wood, continued :

5 inches, the perpendicular height, on the line C ; then opposite to 9 feet, the length, on the line A, will be found  $2\frac{2}{5}$ ths, the content in cubic feet on the line B.

— In ascertaining the dimensions of sleepers similar to diagrams F and G, exceeding two feet content, take the length to the quarter of a foot, the width and thickness (in each case) to the quarter of an inch (observing that no allowance is made for defective angles) and compute the content to the tenth of a foot.



*Operation by the Sliding Rule.*—Set 10 inches, the width on the inverted line E, to 5 inches, the thickness on the line C ; then opposite to  $9\frac{1}{4}$  feet, the length on the line A, will be found  $3\frac{2}{5}$  on the line B, the content in cubic feet in both cases.

— ..... Upon the several importers of railway sleepers endorsing upon the entries in the first instance, the particulars of the cargo, with a view of enabling the discharging Officers to classify and take the measurement and tale of the same on landing, 120 pieces of each assortment may be taken indiscriminately and at different periods during the discharge, and measured

---

**Wood, continued :**

separately, in conformity with the General Orders, Nos. 39 and 344, 1846, observing, that when the pieces are of a triangular form, and exceed 2 feet in content, they are to be measured in the manner pointed out in the General Order No. 23, 1845, and the whole cargo computed and delivered according to the average content of each assortment thus obtained; should any part of the cargo, however, be entered to be warehoused, each piece so entered, if exceeding 2 feet in content, is to be measured singly, and the number and content scribed thereon.—G.O. No. 41, 1847.

**YACHT CLUB** (Russian and American), Vessels belonging to, are to have the same privileges at the ports in this country as are granted to those of the British Clubs.—T. O. 14th Oct., G. O. No. 137, 1847, and No. 56, 1851. Also the French Yacht "Caprice," G. O. No. 53, 1852.

— Harwich ditto, G. O. No. 125, 1845.

— The Royal St. George's and the Royal Northern to enjoy equal privileges with those granted to other Royal Yacht Clubs. The several secretaries to be requested to forward annually a list of the names, tonnage, and description of each Yacht, with the names of the owners.—G. O. No. 87, 1849, and No. 73, 1855.

---

A LIST OF PERIODICAL RETURNS TO BE TRANSMITTED  
TO THE BOARD AND OFFICERS IN LONDON.

(APPROVED BY G. O. No. 66, 1858.)

Subject of Return.	To whom to be Transmitted.	When.
<b>DAILY.</b>		
Bills of Entry with Abstracts, viz.:—		
1. Goods paying Duty from Ship . . . . .		
2. Ditto           ditto           Warehouse . . . . .		
3. Ditto free of Duty Inwards . . . . .		
4. Ditto to be warehoused . . . . .		
5. Certificates of Bonds for Warehoused Goods ex- ported or removed to another Port, and request Notes for Stores, with Abstracts . . . . .	Examiner.	Immediately.
6. Files of Shipping Bills . . . . .		
7. Monies not Duties . . . . .		
Orders received by Lockers for Delivery of Goods for Home Consumption from 1st and 2nd class Ports . . . . .		
Debentures and Certificates with Abstract . . . . .		
Abstract of Payments with Vouchers, except when Nil (excluding Debentures and Certificates) . . . . .	Comptroller General.	Ditto.
Collector's Account Current . . . . .		
Copies of all Registries of Ships, and of every transac- tion or other Entry made in the Registry Book . . . . .	Chief Registrar of Shipping.	Ditto.
Certificates of Cancelled Registries . . . . .		
List of Official Numbers appropriated to Vessels . . . . .		
Advice of Endorsement of Masters on the Certificate of Registry . . . . .	Registrar General of Merchant Seamen.	Ditto.
<b>WEEKLY.</b>		
Vessels cleared Outwards . . . . .		
Vessels entered Inwards . . . . .		
Official Numbers appropriated to Vessels . . . . .	Registrar General of Merchant Seamen.	Immediately.
Vessels Registered, and of Transfers or Cancellations of Registries . . . . .		
Bills of Imports and Exports of Bullion and Specie . . . . .	Examiner.	Wed. & Sat.
Orders received by Lockers for delivery of Goods for Home Consumption, except at 1st & 2nd class Ports . . . . .	Ditto.	Immediately.
<b>MONTHLY.</b>		
Seizure Accounts (except when Nil) . . . . .		
Pay of Extra Clerks (ditto) . . . . .	The Board.	Immediately.
Justices' Clerks' Fees (ditto) . . . . .	Ditto.	20th of month
Vacancies (ditto) . . . . .		
Corn Shipped in Ireland for Great Britain . . . . .		
Cattle ditto ditto . . . . .		
Importations of Corn from Ireland and the Isle of Man into Ports of Great Britain . . . . .	Inspector General of Imports and Exports.	Immediately.
Importations of Corn into the Ports of Ireland from Great Britain and the Isle of Man . . . . .		
Over Entries and Short Entries on Goods charged with Duty on Importation . . . . .		
General Abstract of Duties . . . . .		
Corrections in Landing Accounts . . . . .	Examiner.	Ditto.
Ditto in Bond Notes for Goods Exported . . . . .		

Subject of Return.	To whom to be Transmitted.	When.
Shipping employed in the Coasting Trade of the United Kingdom Number and Tonnage of Vessels entered Inwards and cleared Outwards from or to various Countries Ditto, distinguishing the Countries to which the Vessels belong	Registrar General of Merchant Seamen.	5 Days.
Collector's Account Current	Comptroller General	3 Days.
Accounts relating to Seizures and Fines, viz.:— 1. Rewards to Officers for Spirits and Tobacco 2. Sale of Seizures (except Spirits and Tobacco, &c.) and Rewards to Officers for the same 3. Sale of Spirits for Home Consumption or Exportation, and of Vessels and Boats broken up 4. Receipt and Disposal of all Fines, Penalties, and Compositions 5. Payments arising out of Seizures, Fines, &c. 6. Seizures remaining undisposed of or unadjusted When all are Nil, Form No. 6 is only to be sent.	Ditto.	Immediately.
Passenger Lists	Secretary to Emigration Commissioners.	Ditto.
<b>BIMONTLY.</b>		
Officers absent from Duty (to 28th February, 30th April, 30th June, 31st August, 31st October, 31st December)	The Board.	3 Days.
<b>QUARTERLY.</b>		
Report upon the state of Smuggling, accompanied by Reports of the Officers at Creeks	The Board.	14 Days.
Vessels measured under the 27th section of the "Merchant Shipping Act, 1854," and Fees received	Ditto.	Immediately.
Amendment of Entries allowed by Landing Surveyors at Packet Ports	Ditto.	21 Days.
Preparatory Account of Incidents	Ditto.	Immediately.
Sums claimed for Special Service	Ditto.	21 Days.
Expenses attending Prosecutions	Ditto.	Immediately.
Travelling Charges and Subsistence Claims	Collector.	Ditto.
Cape Race Light Account (except when Nil)		
Superannuation Accounts, &c., viz.:— Allowances granted previously to 5th July, 1822— Form No. 3 Allowances granted subsequently to 5th July, 1822— —Form No. 5 Allowances on Retirement from Office, &c.—Form No. 6	Comptroller General	10 Days.
Return of Works relating to Vessels or Repairs of Vessels exceeding £100	Surveyor for Sloops.	Immediately.
Similar Returns relating to Buildings	Do. for Buildings.	Ditto.
Last Rotation Number of Bond Notes, &c.	Examiner.	Ditto.
Account of Income Tax Deductions	Comptroller General.	After Payment of the Establishment.
Income Tax Remittance and Account	Collector of Income Tax.	
Customs Fund ditto	Receiver General.	

Subject of Return.	To whom to be Transmitted.	When.
<b>HALF-YEARLY.</b>		
Night and Special Visits made by the Tide Surveyors (to 31st March and 30th September)	The Board.	Immediately.
Fines on Officers for irregular attendance—to 30th June and to 31st December	Comptroller General.	Ditto.
<b>ANNUALLY.</b>		
Officers' Ages, Capacities, Conduct, &c., to 31st December, noting on the back those Officers who have failed to give due attendance, and the Fines levied in consequence	The Board.	Immediately.
List of Redundant Officers to 31st December		
Sale of Goods for Undervaluation		
Account of Fines to 31st December		
Shipping Masters' Services to 31st December		
State of the Ports in respect to the Trade Receipt of Duties, Establishment, Expenses, &c., to 31st March	Ditto.	10 Days.
Abstract of Officers' Securities (Act 52 Geo. III., cap. 66)	Registrar of Officers' Securities.	14 days before 5th January.
Increase or Decrease on Warehoused Goods	Examiner.	Immediately.
Superannuations, Compensations, and Pensions not paid in last two years to 31st March	Comptroller General.	Ditto.
Vessels employed in the Coasting Trade		
Foreign Vessels entered Inwards and cleared Outwards and Coastwise, distinguishing their Nationality		
Vessels entered Inwards and Cleared Outwards with Cargoes from and to Foreign Ports, distinguishing each Country, and British from Foreign Vessels (Scheme B. 1)		
Similar Account of Vessels in Ballast	Registrar General of Merchant Seamen.	14 Days.
Vessels entered Inwards and cleared Outwards with Cargoes and in Ballast from and to Foreign Ports, distinguishing each Country, and British from Foreign Vessels (Scheme B 2)		
Steam Vessels entered Inwards and cleared Outwards, with Cargoes from and to Foreign Ports, distinguishing each Country, and British Ships from Foreign (Scheme B 3)		
Similar Account of Vessels in Ballast		
Vessels of each Nation entered Inwards and cleared Outwards, with Cargoes and in Ballast, distinguishing the Foreign and Colonial Trades (Scheme C)		
Vessels belonging to the Port	Chief Registrar of Shipping.	Ditto.
Vessels and Boats belonging to the Customs	Surveyor for Sloops	Immediately.
List of Passengers whether Nil or otherwise	Secretary to Emigration Commissioners	Ditto.

THE  
 CUSTOMS' ESTABLISHMENT  
 OF THE  
 PORT OF LONDON.

Corrected to the 30th September, 1858.

' SECRETARY'S OFFICE.

*Secretary*—William Maclean. *Assistant Secretary*—Francis G. Gardner.

*Committee Clerks.*

George Dickins. Thomas C. Thorpe. Frederick Davies. John B. Hale.  
 Thomas J. Pittar.

*Minute Clerk*—William Buller Kitson.

*London Petition Clerk*—William Foot.

*Chief Clerks.*

William B. Hunt. Josah F. Bates. Robert Bates. Arthur L. Tollemache.  
 William D. Chester. William D. Thring.

*Clerks.*

*First Class*.—Stephen F. Webb. John Clegg. John Neale. Edward Hollingworth. Henry J. Maclean. John Smith. Frederick G. Walpole.

*Second Class*.—George Maltby. Robert H. G. F. Pigott. James S. Renwick. Edmund Goodwyn. Richard H. B. Castle. G. Hassell Armstrong.  
 Richard C. Hallowea. Richard Gillard.

*Third Class*.—Samuel Seldon. Henry Coxwell. Arthur Richmond.  
 Richard T. Prowse. F. W. Chaplin. W. H. Hinton. J. Courroux.

SOLICITOR'S OFFICE.

*Solicitor*—Felix J. Hamel. *Assistant-Solicitor*—Latham Blacker.

*Principal Clerk and Assistant Solicitor*—James O'Dowd.

*Clerks.*

Philip Beverley. Richard Beverley. Richard E. Cumberland. John P. Seaver. John L. Graham. Richard Beverley, jun. Charles Daniell. Francis W. Gardner. Felix H. Hamel. Bernard J. Burgess. Thomas Wildman. F. G. Wheeler.

SURVEYORS GENERAL.

Thomas How. Frederick St. John. Joseph H. Rolls. Henry C. Brown.

RECEIVER GENERAL'S OFFICE.

*Receiver General*—Sir Francis Hastings Doyle, Bt. *Assist. Ditto*—Timothy Lee.

*Clerks.*

Daniel T. Miller. Charles S. Cartwright. James Cook. Edward Beaumont. George Bezer. Henry R. Poole. Hugh P. Burnard. Thomas E. Wainwright. Robert Whitchurch. James Guy. Charles D. Johnson. Tom M. Whatley. Alexander Christie. Thomas West. George F. Wildman. Thomas Smart. S. T. Wood. E. T. Oliver.

*Supernumerary Clerks.*

R. B. Weeks. J. P. Midlane. C. M. McDermott. Edwin Elen.

CONTROLLER GENERAL'S OFFICE.

*Controller General*—Elias Arnaud. *Assistant Ditto*—Henry W. Dobell.

*Principal Clerks.*

William Tillman. Robert G. Hast. Alfred Tupper.

*Clerks.*

*First Class.*—John King. William H. Dickenson. Valentine W. Plunkett.

*Second Class.*—Robert C. Goodwin. John Boyes. John J. Weir. Alfred Slocombe.

*Third Class.*—Charles Beaumont. Arthur White. Edward H. Bassett. Robert Burnaby. Francis V. Mills.

*Fourth Class.*—William W. Marvin. William Johnston. Robert Richardson. Spencer Dally. Robert J. Harwood. Charles H. Maclean.

*Fifth Class.*—Florence J. Brinsden. Albert Tory. Lancelot B. Shutte. Watson Cotteman. John T. Gardiner. Alfred Hibbord. Charles Lemon. William Burton.

*Acting in aid of the Establishment.*

William Dick. Joses Boddy. Henry J. Gardner. William Woodhams. Mark Smith. James Delany. Edwin Ayris. Frederick H. M. Walker. Joseph Evans.

INSPECTOR GENERAL OF IMPORTS AND EXPORTS' OFFICE.

*Inspector General*—John A. Messenger. *Assistant Do.*—Alexander C. Fraser.

*Principal Clerks.*

John Cockburn. Edward Bernard. James Johnstone. Richard Whitmore.

*Clerks.*

*First Class.*—William Masson. Stevenson Hume. George S. Cobham. James Mundy. Henry Burlton. Edmund Crabb.

*Second Class.*—John J. Gossett. James E. C. Lewin. John Benham. John I. Austin. Edward Chambers. John H. Butler.

*Third Class.*—Charles Treleaven. John Werrett. George Pridie. John Shynn. Robert Barker. Henry O. Hast. William Clark. Edward J. Armstrong.

*Fourth Class.*—George F. Crompton. Charles T. Cobham. Edward Harrison. Daniel C. Maunsell. Walter B. Penley. Henry Wild. John A. Stebbing. John H. Stephenson. Frederick W. McIntosh.

*Fifth Class.*—George Finch. James R. Jeffries. Charles B. Pollard. Walter J. Cleave. Henry S. Persse. F. K. Falls. A. Greaves. W. B. Shadforth. P. J. Le Sueur. W. P. Orme.

## EXAMINER'S OFFICE.

*Examiner*—Watkin W. Taylor. *Assistant Do.*—Henry W. World.

*Principal Clerks.*

John Leggat Irish. Charles F. Brenchley. Stephen Bourne. Edwin Beedell. Robert French. Joseph Warren. Aubrey Walsh. John F. Courtenay.

*Clerks.*

*First Class.*—John Bywater. Frederick Sturley. Peter Warburton. Frederick Walter. Robert Parker. Alexander Anderson. John W. Hodges. Henry Miller. Edward A. Edgar. John L. Kneller. William P. Keating. Gervas Ward. Alfred T. Cuffey. Nicholas Drew.

*Second Class.*—William Knight. John Morphew. Chas. F. Cannong. Benjamin Bassett. William Hewett. James B. Tomlinson. W. Sentance. G. Metcalfe. Augustus C. Raitt. Hugh Bridger. Alfred M. Massett. James Lewis. William Colquhoun. Robert Lynch. Charles Peto. T. Potbury. William Andrew.

*Third Class.*—William Robinson. William Fenton. William Pitcairn. James Standing. H. Overton. F. D. Mitchell. Peter Robertson. George S. Dudley. R. H. Woods. W. S. Tarr. R. Roper. Charles Waters. Charles W. Mutlow. John B. Seward. Dundas C. Williams. Alexander W. Dods. George E. Bennett. Joseph Mayall. William H. Meader. Richard Ireland.

*Fourth Class.*—Colin Chisholm. Charles A. J. Cooper. George Cook. William G. Perkins. R. M. Paton. Edward Kelly. George F. Nedham. James Hoare. Frederick M. Dwight. Richard C. Nokes. Frederick Law. George Harrison. Edmond Ross. John D. Farquhar. H. Towells. Henry St. George. Charles C. Stockdale. C. Mellish. C. W. Rainger. Charles Hudson. John C. Dodman. Geo. C. Wilkinson. W. T. Mills.

*Fifth Class.*—Alexander Wood. D. J. Clancy. Washington F. Lynn. Thomas A. Blake. William F. C. Britton. Lionel M. Surtees. C. Pyke. Alexander S. Watt. J. G. Lewis. H. Madgin. Charles E. Allt. Harry Burton. William H. Spilling. G. Fitzgerald. Griffith Griffiths. George S. Robins. Edwin J. Burt. James Wyeth. G. S. Ellison. Andrew B. Delap. James Moxon. John O'Dell T. Hill. E. C. Daniell. Anthony M. D'Arcy. George Voysey. G. M. Gunn.

*Sixth Class.*—J. Purrott. E. F. Stewart. C. E. Pyemont. C. H. Norman. J. Harvey. T. J. Hirst. A. C. Nixon.—(21 vacancies.)

## LONG ROOM DEPARTMENT.

*Collector and Chief Registrar*—William Wybrow.

*Principals of Branches.*

John Forster. John S. Willimott. John B. Henderson. Joseph Slocombe. Edward Sheppard. William Malraison. Henry Bezer.

*Chief Clerks.*

Henry Woodyear. Major W. Purser. Edward Walter. Stephen Clark. George Evans. Frederick Rich. Michael F. Power.

*Clerks.*

*First Class.*—William J. Roberts. George H. Sweet. John J. Tattam. John Wright.

*Second Class.*—William L. Ross. Thomas Howard. Francis D. Gem. William J. Bezer. Robert Mackay. Thomas Ingilis.

*Third Class.*—John R. Hawkins. Edwin Boyd. Thomas D. Thorpe. Robert Main. Henry C. Disney. James H. Pounce. Edward Maclean. Henry H. Hooper. William F. Lee.

*Fourth Class.*—Richard Ledger. James Thomas. James E. Burrell. John Flett. James W. Carolan. Charles K. Saunders. George A. Fraser. Henry A. Cartwright. Miles Stapylton. Charles Wrightson. John Bradford. William H. Sharland. Francis Twiss.

*Fifth Class.*—James C. D. Whitmore. Charles S. Holmes. William C. MacLarnon. W. Lingham. M. G. O'Connell. W. Tothill. Hugh L. Falvey. Henry Blaikie. W. H. Hunt. J. R. Cross. H. Lane. James H. Mackay. A. Lowe. J. Williamson. W. Wood. F. W. Staples.

## LEGAL QUAYS' DEPARTMENT.

*Controller of Accounts*—Sidney S. Dipnall. *Assistant Ditto*—Edward Jones.

*Principal Clerk*—Robert Taylor. *Robert Dixon. James Maggs.*

*Clerks.*

*First Class.*—W. Caird. Nevil O. Cribb. Walter B. Measor. G. Thorpe G. Haverkam.

*Second Class.*—Henry Worsfold. John Batten. George Allison. Thomas Brennan. John Coombs. Francis Bryant. William S. Raby.

*Third Class.*—William Scott. William Harman. Amos Easton. Frederick Maclean. Valentine Tallon. Hamlin Wells. William H. B. Kempe.

*Fourth Class.*—Walron Whitter. Harry Finden. J. N. Fennings. John J. Nass. Charles F. Irving. Louis Harris. Cuthbert Wills. P. H. Free-love. W. H. Punchard.

*Fifth Class.*—E. P. B. Smith. J. Harding. T. R. Whitney. G. Still. A. Neill. J. Rubie. T. M. Matthews. J. M. Newman. E. Cleave. H. G. Smith. W. McBride. A. Spratt.

*Sixth Class.*—A. Neighbour. A. B. Tippett. J. Hill. H. Hitchins. (11 vacancies.)

## LONDON DOCKS.

*Controller of Accounts*—John Pierce.

*Assistant Controller of Accounts*—Malcolm D. Croesbie.

*Chief Clerk*—James Habbijam.

*Clerks.*

*First Class.*—Thomas Perkins. William T. Reeves. Philip Champ.

*Second Class.*—Naphthal Hart. Alfred F. Robertson. Alfred J. Tyte. Charles R. Blackett. William C. Jenley. Oliver G. Lowe.

*Third Class.*—Frederick Fermor. Charles Cole. Frederick Thuell. Samuel Harris. David Minter. William Barnes. John Daniel. John K. Harris.

*Fourth Class.*—Albert Honeywill. Thomas Johnston. Richard Neville. William Prophit. Alfred C. Bray. Charles Binning. E. A. West. Richard Reynolds. Joseph F. Dutton.

*Fifth Class.*—Septimus F. Wayland. Mark Blakeman. William H. Low. Patrick Bergin. Thomas Grady. Fredk. Springett. George Marshall. John E. Tindale. Joseph Roughan. George Ficklin. Thomas G. Scott. William E. Parry.

*Sixth Class.*—William Biudley. George Saunders. William Hanney. C. O. Fry. J. D. L. Learmond. F. Ashton. B. H. Clark. J. Fanning. T. Rochford. J. S. Chase. C. E. Mercier. J. Cross. W. F. Heydon.

**ST. KATHERINE DOCKS.***Controller of Accounts*—Daniel Clark.*Principal Clerk, and Assistant*  
*Controller of Accounts.....}* Richard Gowland.*Clerks.**First Class*.—Henry Collier. *Second Class*.—James Flint. Henry Harris.*Third Class*.—John Morgan. Henry Cumming. William Worsfold.*Fourth Class*.—John A. Main. George K. Beedle. Thomas H. Askew. Mitchelburne Knox.*Fifth Class*.—George Fitzmaurice. Alfred Welby. William H. Baker. F. Jackson. Henry G. Davie.*Sixth Class*.—James Flynn. W. Jones. G. H. Hill. Anthony P. Kilroy. C. Edwards. T. Paine. John Dunning.**TEA AND EAST INDIA DEPARTMENT.***Controller of Accounts*—Samuel Buller Lemon.*Assistant Ditto*—Henry W. Legge.*Clerks.**First Class*.—William Davis. Thomas S. Moore. William Levett.*Second Class*.—William Harkness. Jonathan C. Welford. William Jennings. William Cole.*Third Class*.—John Nicholls. George Haggard. James M. Mann. Henry Robins. Richard S. H. Gooch. William H. Ashmead.*Fourth Class*.—Robert Freer. William Reid. William Troon. William C. Turner. James B. Lakeman. Joseph B. Mellish. W. Smith.*Fifth Class*.—Frederick Joyce. John A. Coates. Augustus White. John Wenys. James J. Hall. James W. McCulloch. Henry D. R. Forster. Henry Chapman.*Sixth Class*.—Charles I. Hoffmeister. John Fallon. Edwin Fradd. Walter R. B. Whitmore. John G. Trevor. James E. Wallace. Charles S. Barnes. Thomas Bird. R. Lacy. R. E. Lee. G. Stainburn.*Seventh Class*.—(15 vacancies.)**EAST AND WEST INDIA DOCKS.***Controller of Accounts*—Samuel J. Louitt.*Principal Clerk, and Assistant*  
*Controller of Accounts .....* John R. Squirrel.*Clerks.**First Class*.—Richard Allerton. John H. Gendle.*Second Class*.—James T. Bailey. Matthew Irving. George Peel.*Third Class*.—George Sperry. William Warburton. Richard Partridge. Richard Ruegg.*Fourth Class*.—Thomas Sandall. Richard R. George. Francis Molony. James M. Goldie. John Lynch. Thomas Doherty.*Fifth Class*.—Joseph Howard. Samuel Frost. Joseph W. Culling.*James W. Everitt. Richard H. Ruegg. Henry P. Greaves. R. Flanagan.**Sixth Class*.—G. Godson. J. H. Dixson. F. W. G. Wilson. T. Beattie. J. J. T. Burtt. E. Crawley. T. R. Haddon. J. Monsell. John Samuel Cobb.

## JERQUER'S OFFICE.

*Jerquer*—John McPherson.*Principal Clerk and Assistant Jerquer*—Henry A. Lucas.*Clerks.**First Class*.—George Mitchell. *Second Class*.—Frederick Ross.*Third Class*.—Samuel Chappell. John Bowness.*Fourth Class*.—Frederick Harvey. Thomas Stevenson. John E. Cox.*Fifth Class*.—Alfred Pooley. Robert McMullen. Leland C. Duncan. John Fox.*Sixth Class*.—Michael Fitzgerald. William C. Chalker. James W. Coles. George R. Mitchell. Albert Wright.*Seventh Class*.—George Armstrong. Richard S. Lyne. George Newmarch. H. T. Drew. Graham J. Eden. W. K. Punshon,

## GENERAL CLASSIFICATION.

*Clerks.**First Class*.—James W. Dixon. Benjamin Bond.*Second Class*.—Alexander Black. Theophilus Moon. George Sheldrick.*Third Class*.—George F. Schilling. Pearce Southee. Parker Stanley. Robert Beck.*Fourth Class*.—James Grant. Charles E. Green. John F. Taylor. John Walden.*Fifth Class*.—Benjamin Howson. Edward Wildish. George Hughes. James Cresswell. James T. Webb.*Sixth Class*.—Charles Herbert. Richard G. Barton. James C. Stockton. James Scott. George Ellice. John A. Legge.*Seventh Class*.—William D. Ridgway. Edwin Collins. Gerald O'Loughlan. James H. Knight. John Fogden. Edward Cullen.*Eighth Class*.—James C. James. George Barrett. F. W. Pattison. W. Clarke. J. Channon. A. Burgess. W. A. Pooley. W. A. Carr. H. T. W. Semmens. Edward Bertolacci,

## OFFICERS OF THE WATERSIDE.

*Inspectors General*.—Robert Chapman. John Cockshot. Robert A. Ogilvie.*Landing Surveyors.**First Class*.—Charles Hammond. George Duncan. John Blakston. Charles M. Pocock.*Second Class*.—William Barber. Robert Cox. James H. Mason. William Marshall. John M. Arnaud. Thomas E. Carter.*Third Class*.—John Lucock. Anthony Compton. Samuel Brent. John N. Fairman. Ernest M. Cameron. Edmund Scanlan. Charles J. Cox. William P. Tomlins. Thomas A. Bussell,*Searchers.**First Class*.—R. Knewstub. T. Smerdon. T. Mackenzie. S. L. Power. W. Holmes. G. Forsyth. H. Inglis. T. Ryan. G. White. W. O. Harbord. E. King. G. H. Butler. A. Campbell. G. Tritton. J. Thorpe. E. B. Hughes. H. Lambert. R. F. Hosken. J. Horsfall.*Second Class*.—A. L. Cope. J. Lalor. W. Phillips. G. Benham. R. Pritchard. F. Napier. E. Fitz. E. Armstrong. H. B. Pigot. T. Auckland. J. Neave. R. W. Cox. D. J. Urn. J. Hoar. W. Neilson. D. Harrison. C. G. Sanderson. J. H. Lilley. E. E. Galton. C. Powis. C. T. Pickford. F. W. Wallis.

*Third Class.*—A. Pratt. J. Clements. P. Tuxford. A. L. Watts. J. W. Douglas. R. K. Heath. S. J. Brewer. R. Hillman. J. Oldham. J. Macqueen. J. Clayton. W. Peyton. J. Tattersall. J. Fleming. J. Britton. J. C. Gibson. M. Wingfield. H. Caulier. H. W. Waddell. W. Fairbairns. W. H. Bentley. C. Bernard. C. E. Hunt.

*Fourth Class.*—S. Mullings. J. A. Smith. W. Worth. E. P. Le Feuvre. G. B. Lefruy. A. Campbell. J. De R. Cope. J. Mc Phee. T. Hudson. T. Jefferson. W. F. Bramall. J. P. Smart. D. H. Harris. W. F. Good. W. Lee. F. Wearne. T. Bowden. G. H. Young. C. D. Faircloth. J. R. M. Warter. M. J. Castleden. T. Shindler. C. New. J. B. Bunting. W. J. Skinner.

*Fifth Class.*—A. K. Baylis. R. G. Hancock. C. C. Skene. C. Irving. R. P. Barlow. John King. W. H. Wilson. J. B. Keene. J. Bowden. C. J. Wilde. W. R. Crosbie. T. Bond. R. H. Cullen. R. E. S. Oram. M. Daly. G. Cooper. C. T. Hill. R. Burton. G. H. Scrivenor. C. Dering. W. T. Abbott. A. W. Wadsworth. J. Crabbe. J. Baldwin. J. McDonald. O. Craven. C. E. Plowman.

*Sixth Class.*—A. H. Fitzgerald. E. Bell. T. Satchell. T. W. Dowley. K. H. Gough. A. Innis. W. Cairns. J. Paxton. T. P. Mostyn. C. R. Smith. G. E. B. N. Bass. W. Goulding. A. Campbell. J. Morrison. W. Chamberlain. W. Kirby. S. Smith. H. Forder. R. Dundas. J. A. Cross. W. R. Ryan. R. Robinson. C. Ogilvy. J. H. Heritage. R. T. Churchill.

#### GAUGING DEPARTMENT.

##### *Inspectors.*

Richard Z. Troughton. Abraham Rickon. William J. Ready. John Flinter. Thomas Delacourt. Robert Whitaker.

##### *Gaugers.*

*First Class.*—J. Simpson. J. Bayliffe. T. Hull. H. M. Cumming.

*Second Class.*—D. Graham. C. Overton. T. Watkins. D. Taylor. J. Wogdon. J. Eckley.

*Third Class.*—W. K. Read. G. C. Dyke. N. Stevens. W. Fletcher. R. Blakesly. W. H. Mitchell. W. Middleesh. W. B. Morris. G. R. Oram.

*Fourth Class.*—W. S. Chamberlin. J. Fletcher. M. Baron. S. Ferguson. J. O'Dea. W. Neill. J. Richardson. G. Clayton. C. Brotherton. T. Williams. T. J. C. Evans. W. Meakin.

*Fifth Class.*—J. Bellerby. W. Oades. G. Bunny. H. Farr. H. Gibbs. J. Farquhar. C. Holton. J. Billings. A. J. White. T. Livington. W. H. Milner. J. Curdle. J. Maggs. J. B. Murphy. J. Gibson. J. Brown. J. Farrell.

*Sixth Class.*—W. Hamlyn. J. W. Dodd. G. F. Young. H. Seuse. C. Cornish. B. Wood. C. Jones. W. Wareing. J. Hurst. R. Pentreath. W. Lamb. D. P. Patrick. J. L. Hobson. C. J. Endle. M. Collins. W. Manson. J. L. Gregory. W. H. Burton. D. R. Ramel. W. E. Foxwell.

#### OFFICERS OF THE WATERGUARD.

*Inspector General.*—David S. Harding.

##### *Inspectors of the River.*

William Smart. Peter Curgenven. John E. Burt. Richard Farnborough. James Denton. James B. Giles. Robert Grey.

*Title Surveyors.*

*First Class.*—John Donnan. J. Crowe. Wm. Ronayne. R. Macdonald. R. Daws. J. Blyth. J. Wakem. R. Keefe. W. Willis. S. Thompson.  
*Second Class.*—P. Ronayne. A. Cameron. G. Hardy. T. Widger. J. H. James. C. C. Fowler. A. Wright. J. Gardner. W. Brown. W. Taylor. E. H. Cuthbertson. W. Molyneux. J. Hicks. W. E. Monger. J. J. Dean. T. Lesslie. W. Oakes. R. Henderson.

*Third Class.*—C. Parkes. C. Trew. J. Johnson. B. Fricker. W. Neabitt. C. Coles. G. Kemp. J. M' Culloch. C. Vincer. G. Barnes. J. Harris. T. Robb. H. Wilkins. R. Harbron. J. Mulvey. J. R. Turner. J. Linton. J. Randall. M. Nicholson. C. Parry. J. Dott. B. Sans. R. H. Morgan. J. Blake. J. W. Hurrell. H. Jones. W. G. Brown. T. Smith.

*Registrar of inferior officers of the Waterguard*—William N. Earle.

*Superintendents of Lockers, and Assistants in the Landing and Shipping Department.*

*First Class.*—John Morris. William Rust. John Church. John Moore. William Munday. Edward J. Waale. Thomas Jenet. John Brown. John Stickens. John King. James Cruse. W. O. Boyes. Alex. A. Hampton. George H. Richards. Joseph Wood.

*Second Class.*—Henry Frost. William Tarry. William Botterell. Daniel Browne. W. M. Gilbert. John Solvan. John Carrick. William Doyle. William Moxley. James Morris. William Pyke. Alex. Mc Donald. William Waring. George Marriott. James Gough. William Westropp. Richard Quieke. Richard C. Faynter. James Stark. Henry Lee. Alfred Sims.

*Third Class.*—Samuel Treiving. Wm. E. Jenkins. Thomas Paul. R. W. Ryan. Thomas Leyden. John Oldrey. Edward Patteson. Wm. Turner. Robert Soper. George Dutton. Richard Tungay. James Frost. John H. Loveless. William Burgess. George K. Day. Joseph Curran. John Elliott. William Bevan. Benjamin Moss. Thomas Hourigan. John Beedell. John Turner. George Prestwidge. Thomas Learmond. Thomas Gallender.

*Lockers.*

*First Class.*—Willoughby Simpson. John Claridge. James Smith. Edward Pereira. William Clayton. William Jones. W. H. Bartholomew. George Whittington. Thomas Vickery. Martin Dooley. Isaac B. Price. George Summers. Edward Wood. C. H. Sabine. C. Mc Donnell. Thomas Wheatley. William Larkins. Alexander Muirhead. William King. Richard Edwards. C. Perrott. J. B. Brooks. Thomas Warren. Richard Scott. William Newman. William Sturdy. Martin Hughes. William Bingham. Andrew Dunn. John Crane.

*Second Class.*—Samuel Spry. John Owens. John Lowry. John H. Alderman. W. R. Cunningham. James Johnson. Walter Cunningham. Francis C. Nicholls. George Parsons. William Flinn. Mayfield Bradshaw. Charles Soundy. Thomas Cooper. William J. Shaw. James Goodwin. Charles Ferguson. William Dobson. William Hassell. John Bright. Charles Russell. J. J. Hart. William Titteridge. John Bathurst. Stephen Palmer. Samuel T. Hope. William Salter. Robert Edinborough. William Finch. John Covenay. George B. Harvey. William T. Wilson. John Dennan. J. Cary. John Wilson. James Grace. Francis Salmon. James J. Green. George Longworth. John Forster. Thomas Fleming.

*Third Class*.—Edward Cook. George Harris. James Mc Millar. C. W. Salmon. William Phillip. George Hunter. Joseph Herbert. John Moorhead. H. F. T. Newson. G. P. Munday. John Belling. Charles T. Willis. Charles Stannard. Wm. Mc Qualter. Henry Elliott. Henry Kitson. Alfred G. Arkless. Alfred Parsons. John Thackway. J. W. Linnell. Henry Ford. R. F. Norman. Benjamin Farren. Robert Finlon. Joseph Ralph. John Clements. George Willis. Henry C. Crew. Samuel W. Hodge. James Quick. William T. Shute. John McCann. John T. Gardner. William Winter. George Tandy. Nathaniel Myers. Charles T. Bretton. James F. Applegate. Sampson Banks. George E. Simmonds. William Hill. James Foot. William Berwick. Arthur Burgess. John E. Williams. Charles Ball. John W. Bate. John Stevens. Thomas Pendry. William Foy.

---

*Principal Timber Measurer*—James Hurd.

*Timber Measurers*.

William Lawrence. John Allen. John P. Burt. William King.

*Surveyor for Buildings*—Henry Adams.

*Professional Clerk*—Robert Dewes.

*Clerk of the Works*—George A. Mortimore.

*Surveyor General for Tonnage*—George Moorsom.

*Draughtsmen*.—William Moore. Felix M. Duffin. Alfred Ruston.

*Superintendent General of Quarantine*—Sir W. Pym, M.D.

*Surveyor for Sloope*—Lieut. Leven C. T. Walker, R.N.

*Medical Inspector*—James O. Mc William, M.D., C.B.

*Surgeon at Gravesend*—George A. Russell, M.D.

*Housekeeper and Storekeeper*—Henry C. Hast.

*Clerk of the Check*—Henry V. Morgan.

*Appointers of Weighers*.

James King. Francis Pring. Thomas Learmond. James T. Coleman.  
William Baker.

---

THE  
**OUTPORTS OF THE UNITED KINGDOM,**  
**ALPHABETICALLY ARRANGED;**  
**WITH THEIR RESPECTIVE SUPPORTS AND CREEKS;**  
**ALSO THE NAMES OF**  
**OFFICERS AND CLERKS OF H. M. CUSTOMS STATIONED THEREAT.**

(Corrected to September 30th, 1858.)

The figures against each Port refer to the amount of Customs' Revenue received during the year ended March 31st, 1858.

**ABERDEEN. (97,296*L*.)**

*Collector, Kenneth Mackenzie. Controller, Robert Smith.  
 Clerks, Alex. Lyell. Alex. Macfarlane. William Whitecross. John Horne.  
 Searchers, David Bremner. James Turner.  
 Tide Surveyor, George M. Thomson. Locker, William McCallum.  
 Inspectors of Patrol, George Johnston. Alexander Taylor.  
 Creek: Newburgh—P. C. Officer, William Gregor.*

**ABERYSTWYTH. (362*L*.)**

*Collector and Landing Surveyor, Pierce Evans.  
 Controller and Searcher, Benjamin Candler.  
 Creeks: Aberdovey—P.C.O., and Tide Surveyor, David Williams.  
 Aberaeron and New Quay—Ditto, Andrew Riddell.*

**ALLOA. (8,718*L*)**

*Collector and Landing Surveyor, John T. Ansell.  
 Controller and Searcher, Franklin T. Boucher.  
 Locker, John Haddon.  
 Creeks: Stirling and Falin—P. C. Officer, Burton Marshall.*

**ARBROATH. (18,911*L*)**

*Collector and Jerquer, George H. Price.  
 Controller and Landing Surveyor, John F. Gairdner.  
 Searcher and Tide Surveyor, Wm. Finlay.*

**ARUNDEL. (1,064.)**

*Collector and Landing Surveyor*, Robert James.  
*Controller and Tide Surveyor*, Charles Rudwick.  
*CREEKS*: Littlehampton—*Tide Surveyor*, Robert W. Grudgefield.  
 Chichester—*P. C. Officer*, Thomas Wilson.  
 Itchenor—*Assistant Tide Surveyor*, George Miller.

**AYR. (4,935.)**

*Collector and Landing Surveyor*, James Stewart.  
*Controller and Tide Surveyor*, Matthew Kennedy.  
*CREEK*: Girvan—*P. C. Officer*, James Elder.

**BALLINA. (7,378.)**

*Collector and Landing Surveyor*, John Reid.  
*Controller and Searcher*, Charles M. Fraser.

**BANFF. (8,416.)**

*Collector and Landing Surveyor*, John Bold.  
*Controller and Tide Surveyor*, Henry Blake.  
*CREEKS*: Port Gordon—*P. C. Officer*, James Cruickshank.  
 Buckie and Cullen—*Ditto*, Thomas Scott.  
 Macduff—*Assist. Tide Surveyor*, William Cruickshank.

**BARNSTAPLE. (9,075.)**

*Collector and Landing Surveyor*, Richard White.  
*Controller and Searcher*, Caleb Cox.  
*CREEK*: Ilfracombe—*P. C. Officer*, Robert Gillham.

**BEAUMARIS. (1,128.)**

*Collector and Landing Surveyor*, William H. Smith.  
*Controller and Tide Surveyor*, Francis M. Macqueen.  
*CREEKS*: Holyhead—*P. C. O. and Tide Surveyor*, Edwd. B. Cannah.  
 Couway—*P. C. Officer*, Robert Williams.  
 Amlwch—*Ditto*, John W. Hughes.

**BELFAST. (364,447.)**

*Collector and Warehousekeeper*, James Trevenen.  
*Clerks*.—Henry J. Mc'Cracken. David Currie. James Moore. David Miller. Andrew Jennings. Wm. Dawson. Joseph Evans. David Hamilton. James Campbell.  
*Landing Surveyor*, William W. Godfrey.  
*Searchers*.—Edward Brown. William J. Tripp. Adam Hill. Henry Brigs. Robert Staples.  
*Superintending Looker*, William Trowsdale.  
*Lookers*.—Joseph Patterson. John McEntee. William Donaldson. Daniel Campbell. James McKay. Henry Barrett. George Gainfort.  
*Tide Surveyors*.—Robert Joynt. Robert Campbell. Robert Welsh.  
*Inspectors of Patrol*.—Wm. Treiford. Joseph Swinburn. B. N. Mc'Dowell.  
*CREEK*: Larne—*P. C. Officer*, Daniel Sheriff.

## BERWICK. (13,215.)

*Collector and Jerquer, Henry Gates.  
Controller and Landing Surveyor, George Barton.  
Clerk, William Turner.  
Searcher and Tide Surveyor, John Smith. Locker, John Brown.*

## BIDEFORD. (4,928.)

*Collector and Landing Surveyor, Alfred Gossett.  
Controller and Searcher, Samuel Malley.  
Locker, John Courtis.  
Creek: Appledore—Tide Surveyor, &c., William Nicoll.*

## BORROWSTONESS. (1,061.)

*Collector and Principal Out-door Officer, Geo. C. Coats.  
Assistant Tide Surveyor, &c. (Vacant)  
Creeks: Inverkeithing—P. C. Officer, &c., James Alexander.  
Limekilns and Brucehaven—Ditto, David Cameron.*

## BOSTON. (27,569.)

*Collector and Jerquer, Clifford Gill.  
Controller and Landing Surveyor, James Paxton.  
Clerk and Searcher, Daniel O'Toole.  
Creek: Spalding—P. C. Officer, Benjamin Williamson.*

## BRIDGEWATER. (9,209.)

*Collector and Landing Surveyor, George Williams.  
Controller, Tide Surveyor, &c., Thomas Jackson.  
Clerk, James Lovibond.  
Creeks: Minehead—P. C. Officer, William Langdon.  
Watchett—Ditto, Peter Boswell.  
Burnham—Tide Surveyor, George Tully.*

## BRIDPORT. (2,822.)

*Collector and Landing Surveyor, Lawrence M. Maxton.  
Controller and Searcher, Charles Jackson.*

## BRISTOL. (1,285,011.)

*Collector, Ambrose Foote. Controller, Nicholas E. Browne.  
Clerks.—Henry Croft. Daniel S. Wilmet. Thomas Martin. Thos. F. Gilbert. James S. Lloyd. Hamlet Corrigan. Charles Jarvis. Charles A. Badcocke. Samuel Tolman. Samuel H. Baber. Russell A. Snell. Jukes P. Jones. W. W. Hale. E. Bartley. Thos. B. Morris.  
Landing Surveyors.—Charles Lemon. William P. Meeker.  
Searchers.—John Hassell. Henry T. Quinton. Wm. Smith. Jonathan Rothwell. Robert E. Barker. James C. Heaven. John Williams. Jenkins Todd. Henry B. Bromhead. Robert Fitzsimon.  
Superintendents of Lockers.—George Morley. John Martin. John C. Rose. Thomas M. Goultier. John Twining. Henry Curnock. Thomas W. Alec.  
Lockers.—Clement Triggs. John Horwood. Benjamin Slade. Robert Jones. William Rutledge. James Smith. Samuel Jakeway. Geo. H. Hall. C. J. Fear. John Smith. Joseph H. Short. John Hanley. Peter J. Aldersey. Thomas Bean. George Pringle. George A. Park. N. P. Bedford. John M.*

**BANTRY, continued :**

Gibson. A. Cherry. George M. Manley. H. Bolt. J. M. Threasher. William R. Davis. Charles Moody. Henry Watkins.  
*Chief Tide Surveyor and Inspector of Water Guard*, William Yeowell.  
*Tide Surveyors*.—John Fairbairn. John Jones.  
*Inspectors of Patrol*.—Frederick A. Thorpeby. Samuel G. Deebie. George C. Gwinnett. Richard J. Weaver.

**CREEK** : Uphill.—*P. C. Officer*, D. H. F. Carter.

**CAERNARVON. (7,689L.)**

*Collector and Landing Surveyor*, Thomas L. Stapledon.  
*Controller and Searcher*, Robert Kennedy.  
**CREEKS** : Pwllheli.—*P. C. Officer*, Rowland F. Thompson.  
 Barmouth.—*Ditto*, Edward Maxwell.  
 Portmeirion.—*Ditto*, David Fritchard.  
 Portmadoc.—*Ditto*, Thomas Morris.

**CAMPBELTOWN. (496L.)**

*Collector and Landing Surveyor*, Alexander Macdonald.  
*Controller and Searcher*, William H. Cousins.  
**CREEKS** : Islay.—*P. C. Officer*, &c., John Lindsay.  
 Tarbert.—*Ditto*, Duncan Macphail.  
 Ardriahag by Lochgilphead.—*Ditto*, (Vacant.)  
 Oban.—*Ditto*, John Pirie.  
 Tobermory.—*Ditto*, Colin Campbell.

**CARDIFF. (16,905L.)**

*Collector and Jerquer*, William Peake.  
*Controller and Landing Surveyor*, William Argent.  
*Clerks*.—Wm. H. Godfrey. George Murray. Thomas Davis. Francis M. Leonard.  
*Searchers*.—William L. Jenkins. George Beak. Daniel Rhys.  
*Lookers*.—Thomas Freeman. Thomas Cound. William Rees.  
*Tide Surveyors*.—Thomas Niven. Samuel Tilley. George Grunsell. Joseph Coyle.  
*Assistant*.—*Ditto*.—D. M'Gillivrie. William Gibbe.  
**CREEK** : Aberthaw, Barry, and Sully.—*Coast-waiter*, Herbert Reece.

**CARDIGAN. (116L.)**

*Collector and Principal Out-door Officer*, Lewis Evans.  
**CREEK** : Fishguard.—*P. C. O.*, Hugh Davies.

**CARLISLE. (31,982L.)**

*Collector and Jerquer*, Thomas O. Barnicoat.  
*Controller and Landing Surveyor*, Thos. E. Fanning.  
*Clerk and Searcher*, John Routledge.  
**CREEK** : Fisher's Cross, or Port Carlisle.—*P. C. Officer*, James Barnes.

**CHEPSTOW. (5,896L.)**

*Collector and P. C. Officer*, John Scarlett.  
**CREEK** : Beachley.—*Tide Surveyor*, John Bee.

## CHESTER. (61,612L.)

*Collector and Jerquer*, John Ralph.  
*Controller and Landing Surveyor*, John McCormack.  
*Clerk, Searcher, &c.*, Richard Simeock.  
*Tide Surveyor & acting Searcher*, William Steele.  
*Lockers, &c.*—Robert Ellis. John Powell.  
*CREEKS*: Flint and Wepre.—*P. C. Officer*, William C. Jones.  
 Mostyn and Rhyl—*Ditto*, Joseph Edwards.

## COLCHESTER. (17,684L.)

*Collector, Landing Surveyor, and Jerquer*, Robert Raggett.  
*Controller and Tide Surveyor*, Jas. W. D. Keogh.  
*CREEK*: Brightlingsea—*Tide Surv. & P. C. O.*, John Christopher.

## COLERAINE. (8,069L.)

*Collector and Jerquer*, Charles Mc Anally.  
*Controller and Landing Surveyor*, Charles W. Claxton.  
*CREEK*: Port Ruah—*Tide Surveyor, &c.*, Robert Glidea.

## CORK. (286,296L.)

*Collector and Warehousekeeper*.—Frederick Cassell.  
*Controller and Jerquer*.—Frederick Freshfield.  
*Clerks*.—Joseph Abbott. Thomas S. Lyons. B. B. Galbraith. M. O'Donoghue. M. J. Seymour. David Barry. W. Cassell.  
*Landing Surveyor*, Peter Moore.  
*Searchers*.—Thomas J. Keane. Thomas B. Carnegie. Stephen Barry.  
*Lockers*.—Garrett Kavanagh. John Birmingham. Patrick M. King.  
 Edward Farrell. George W. Williamson.  
*Tide Surveyors*.—Nicholas Seymour. Edward Field. Richard Read.  
 Bryan Adams. Philip Dunn.  
*Sub-ports*: Kinsale—*Sub-Collector, &c.*, Thomas Fenton.  
 Youghal—*Sub-Collector, &c.*, Daniel Curling.

## • COWES. (4,621L.)

*Collector, Jerquer, and Landing Surveyor*, Thomas Love.  
*Controller, &c.*, William Dear.  
*Tide Surveyor*, William Vaughan.  
*CREEK*: Newport—*P. C. Officer*, Alfred Cole.

## DARTMOUTH. (3,779L.)

*Collector and Jerquer*, John Hughes.  
*Controller and Landing Surveyor*, John W. Edmonds.  
*1st Clerk*, George N. Puddicombe.  
*2nd Ditto and Searcher*, William R. Creed.  
*CREEKS*: Salcombe—*P. C. Officer*, William H. Webb.  
 Brixham—*P. C. Officer*, Henry Hallett.

## DEAL. (1,886L.)

*Collector and Principal out-door Officer*, John D. Dumaresq.  
*Assistant Tide Surveyor, &c.*, Richard Coveney.  
*CREEK*: Sandwich—*P. C. Officer*, Thomas G. Cole.

## DOUGLAS. (25,582.)

*Collector*, George H. Anderson. *Controller & L. Surveyor*, Thos. S. Todd.  
*Clerk*, Nathaniel W. Walker. *Searcher*, James Bertram.  
*Tide Surveyor*, John McConnell.  
*CREEKS* : Darbyhaven—*P. C. Officer*, Robert Q. Crillin.  
 Peel—*Ditto*, Leslie Lockhart.

## DOVOR. (18,136L.)

*Collector and Jerquer*, Henry Rodd.  
*Controller and Landing Surveyor*, George B. Baggett.  
*1st Clerk*, John Boyce. *2nd Clerk*, Howard Payn.  
*Searchers*, John Spain, James A. Cocke, William H. Elve.  
*Tide Surveyors*, William Clark, William Leeming.  
*Assistant Ditto*, George Beck. *Looker*, Coulson A. S. Crascall.

## DROGHEDA. (13,889.)

*Collector and Jerquer*, John McKenzie.  
*Controller and Landing Surveyor*, John Cronin.  
*Clerk*, Charles Collins. *Searcher*, Peter G. Doyle.

## DUBLIN. (1,007,717L.)

*Collector*, William P. Gardner. *Controller*, Arthur Lambe.  
*Clerks*.—Eyre W. Preston, George Hodgson, Thomas Glouston, Michael Laffan, William Macready, James McAllister, George Brereton, James White, John T. Kelly, Nicholas Loughnan, J. F. Huddleston, Patrick Ryan, James D. Delany, Patrick P. McAllister, John B. Tydd, William Seton, Gerald T. Barry, Abram Murphy, William Healer, William Corby.  
*Landing Surveyor*, Robert Forster.  
*Searchers*.—Nicholas Halpin, Thomas Dysart, Thomas Dance, Richard Bowden, Arundel Carpenter, Ignatius W. Kelly, John G. MacSe, Edward Doherty, John R. Jackson, James A. Gardner.  
*Timber Measurer and Looker*, Richard McMullen.  
*Superintending Looker, &c.*, William Griffin.  
*Lookers*.—William Hall, Robert Rea, George Watson, George Freeman, Garrett Kinsella, Timothy Hynes, William O'Brien, Michael Dowling, William Thompson, Robert Caldwell, William Fleming, Edward Drew, James Rountree, James E. McGuinness.  
*Tide Surveyor and Inspector of Water Guard*, Saunders Rogers.  
*Tide Surveyors*, Matthew Proctor, Joseph Taylor.  
*Inspectors of Patrol*, William Reid, Laurence Byrne, William Guthrie.  
*CREEKS* : Wicklow—*P. C. Officer, &c.*, Garret Byrne.  
 Arklow—(Vacant.)

## DUMFRIES. (8,908L.)

*Collector, Landing Surveyor, and Jerquer*, James Millar.  
*Controller and Tide Surveyor*, David C. Pagan.  
*Looker*, Robert Ferguson.  
*CREEKS* : Annan—*P. C. Officer, &c.*, Robert Chalmers.  
 Kirkcudbright—*Ditto, &c.*, George Sinclair.  
 Barlochian—*Ditto*, George H. Thomson.  
 Glencaple—*Ditto*, David Dalgleish.

## DUNDALK. (38,175L.)

*Collector, Landing Surveyor, and Jerquier, Richard S. Dowaley.  
Controller and Tide Surveyor, William M. Miller.  
Clerk, Peter Connolly.*

## DUNDEE. (58,911L.)

*Collector and Jerquier, John G. Beresford.  
Controller and Landing Surveyor, John Lorimer.  
Clerks.—Robert Scott. William Findlay. George H. Ferrier.  
Searchers.—John Melville. William Scott. George Kerr.  
Lockers.—Robert Coventry. Andrew Adams.  
Tide Surveyor.—Thomas Smith.  
Inspectors of Patrol.—James Low. David Bell. James Galloway.  
Tide Surveyor at Broughty Ferry, William Gilchrist.  
CREEKS : Ferry Port on Craigs—P. C. Officer, &c., John Hill.  
St. Andrews, Ditto, George Mutter.*

## EXETER. (104,036L.)

*Collector, Thomas M. Wearne. Controller, Charles Sholl.  
Clerks.—Owen Hearn. Thomas Aldcroft. Charles Bennett.  
Searcher and Tide Surveyor, Joseph P. Morgan.  
CREEKS : Topsham—P. C. Officer, Elias C. Lawrence.  
Exmouth—Tide Surveyor, &c., William Matthew.*

## FALMOUTH. (11,946L.)

*Collector, Fredk. W. Swatman. Controller, &c., James Glasson.  
1st Clerk, Charles R. Palmer. 2nd Ditto and Searcher, William Cornish.  
Looker, Peter V. Sharp. Tide Surveyor, James Hutton.  
CREEKS : St. Mawes—Tide Surveyor, Benjamin Banks.  
Gweek—P. C. O. and Tide Surveyor, George Phillips.  
Penryn—Ditto, Alfred G. Mallet.*

## FAVERSHAM. (1,947L.)

*Collector and Landing Surveyor, Edmund Snell.  
CREEKS : Whitstable—P. C. Officer, John Phillips.  
Milton—Ditto, and Tide Surveyor, George Waghorn.*

## FLEETWOOD. (1,620L.)

*Collector and Landing Surveyor, William Walker.  
Controller and Tide Surveyor, William H. Poole.*

## FOLKSTONE. (131,926L.)

*Collector and Jerquier, John Edmund Lacon.  
Controller and Landing Surveyor, Charles Heyward.  
Clerks.—John P. Wellard. John Heyward. Bartholomew Minter.  
Thomas Golden. O. Henry Owen. Arthur Tite.  
Landing Surveyors, Alfred Baker. Richard Sell.  
Searchers.—Richard Cocke. Alfred Farnworth. Frederick J. Lilly.  
Thomas Baines. George H. Vlieland. William A. Smith. Frederick  
Vivian. Frederick S. Tolputt. Frederick A. Williams.  
Tide Surveyors.—John Haines. Henry Ford.  
Lockers.—Robert Bailey. Edward G. Willes.*

**FOWEY. (8,940L.)**

*Collector and Jerquer*, Lance Phillippe.  
*Controller and Landing Surveyor*, James Scott.  
*Clerk and Searcher*, William W. Higman.  
**GREKS**: Mevagissey and Pentewan—*P. C. Officer*, Richard Chellew.  
 Charleston, Par, Polmear, and Polkerris—*Ditto*, Richard Holden.  
 Looe—*Ditto*, John G. R. Anderson.

**GAINSBOROUGH. (10,496L.)**

*Collector and Jerquer*, William Stanwell.  
*Controller and Searcher*, John Dickson.  
*Looker*, David Kidd.  
**GREEK**: Keadby—*P. C. O.* William P. Askew.

**GALWAY. (25,266L.)**

*Collector and Jerquer*, Alexander Thompson.  
*Controller and Landing Surveyor*, William H. Lloyd.  
*Clerk*, James Whamond. *Landing Witter*, Robert D. Rochford.  
*Looker*, D. Duvally. *Tide Surveyor*, Michael Breen.

**GLASGOW. (780,751L.)**

*Collector and Warehousekeeper*, Frederick W Trevor.  
*Controller and Jerquer*, Andrew F. Gray.  
*Clerks*.—Allan Ross. Henry Brown. Thomas S. Graham. George Wigmore.  
 James Kellar. William Dick. Charles Burridge. James Whyte. Michael  
 O'Halloran. John Ross. Frederick A. McKillop. Thomas Christie. William  
 Sharpe. Henry Cuthbertson. John C. Stuart. Ebenezer Russell.  
*Landing Surveyors*.—Patterson Bamber. Spelman J. Smyth. George Smith.  
*Searchers*.—John W. Foubister. Andrew A. Thompson. William Watt.  
 John Hoggan. W. J. Matthews. Colin M. Spalding. Thomas Laidlaw.  
 John K. Bruce. George Ord. Andrew G. Anderson. Andrew Scott, jun.  
 Patrick Hall. James Cooke. Walter McIlwraith.  
*Superintending Lookers*.—John Forsyth. James Allan.  
*Lookers*.—Menzies Wilson. Archibald Campbell. William Duncan.  
 Alexander Gillespie. William Gibson. James McRobbie. Donald Lennox.  
 John Ballantyne. Daniel McDougall. James Scotland. James Brown.  
 Rose McNaughten. Robert Smith. William Simple. John Allan. W. H.  
 Greenwood. John Cameron.  
*Tide Surveyors*.—Thomas Gordon. Martin Costelloe. Edward True. George  
 Clayton.  
*Inspectors of Patrol*.—Ogilvie Wilson. James Adamson. Robert Calder.  
**GREKS**: Bowline Bay.—*P. C. Officer*, James T. Reyburn.  
 Benfrew—*Ditto*, John Campbell.

**GLoucester. (69,771L.)**

*Collector and Jerquer*, Arthur Stewart.  
*Controller and Landing Surveyor*, Manby Davie.  
*Clerks*.—William Samuel Lloyd. Charles C. Brown. Patrick Cronly.  
*Searchers*.—William Richards. Edward Coleman. Charles M. B. Hale.  
 William H. Baigent.  
*Tide Surveyor*, Thomas Webb. *Superintending Looker*, Fred. L. Tibbits.  
*Lookers*.—William Webb. Duncan Campbell. W. S. Jennings. Thomas  
 W. Lane. Samuel Gainer. Thomas Beard.  
**GREKS**: Lydney.—*P. C. Officer*, William J. Reed.  
 Sharpness Point.—*Tide Surveyor*, Christopher McCain.

## GOOLE. (25,976L.)

*Collector*, David Williams.  
*Controller and Landing Surveyor*, Robert M. Nisbett.  
*Searcher and Clerk*, James Ritchie. *Tide Surveyor*, James Rodger.  
*Locke*, William Fillingham.  
*Creek*: Selby—*Coastwailer*, William S. Bell.

## GRANGEMOUTH. (25,798L.)

*Collector*, James Hamilton Blain.  
*Controller and Landing Surveyor*, Charles Watson.  
*Clerk*, William Miller. *Searcher*, David Stevenson.  
*Tide Surveyor*, John Robinson. *Assistant ditto*, James Zuill.

## GREENOCK. (501,114L.)

*Collector and Warehousekeeper*, John F. Moore Hodder.  
*Controller and Jerquer*, William Bellamy.  
*Clerks*.—Thos. King. Utrick Walton. James Little. Stewart McAllister.  
Hugh McGregor. Duncan McIntyre. Alexander J. Kerr.  
*Landing Surveyor*, John Evans.  
*Searchers*.—Neil Leitch. Robert Morison. John Cleland. William S. Elliott. Hugh Smith Main. John Ritchie. John Russell. Archibald Gardiner.  
*Tide Surveyors*.—William Craig. James Dawson.  
*Inspectors of Patrol*.—John Ford. John Ramsay. Edward W. Ward.  
*Superintending Locke*, John McDougall.  
*Lockers*.—Samuel Jack. Robert Ker. Aulay McAulay. Neil Gray.  
William Muir. George Clubb. Robert Fyre. Peter McIntyre. William Trapps. Charles McPherson. James Lyon. Gavin Adamson.

## GRIMSBY. (29,826L.)

*Collector and Jerquer*, David Grieve.  
*Controller and Landing Surveyor*, James Edwards.  
*Clerks*.—Samuel Walmsley. Robert Blow.  
*Searchers*.—John Rennison. John Wright.  
*Lockers*.—Samuel J. Culpeck. Fredk. P. Weeks.  
*Tide Surveyor*, Charles Forder. *Assistant ditto*, George Fuller.

## GUERNSEY. (12L.)

*Principal Officer, &c.*, James Rider.  
*Clerk*, John W. Jones. *Tide Surveyor*, A. O. Le Huray.  
*Creek*: Alderney—*Chief Officer*, Andrew Brown.

## HARTLEPOOL. (23,213L.)

*Collector and Jerquer*, John Mackenzie.  
*Controller and Landing Surveyor*, Elgar Pagden.  
*Clerks*.—Edward C. Lawson. Wm. J. Hodgson. P. Hale. Christopher Dalgleish. J. E. Holmes.  
*Searchers*.—F. J. Cackett. C. Price. C. Branagan. N. Butler.  
*Lockers*.—John Fawcett. John McMillan. W. Parkinson. R. Hodgson.  
*Tide Surveyors*.—Henry French. Robert Millar. H. H. Bright.  
*Assistant ditto*.—James Lynch.

## HARWICH. (1,212.)

*Collector, Landing Surveyor, and Jerquer.*—John W. Wood.

*Controller and Searcher.*—Thomas J. Freeman.

*Tide Surveyor.*—John Carr.

*CANALS:* Mistley—*P. C. O. and Tide Surveyor.* Joseph Harvey Webb.  
Walton, and Holland—*P. C. Officer,* Henry Heath.

## HULL. (310,417.)

*Collector, James Sparrow. Controller.*—James Mason.

*Clerks.*—Joseph Jackson. William P. Moore. Joseph W. Lister. Joshua Walker. George Bell. George Waugh. Chas. W. Arden. Samuel Montgomery. Edmund Isle. Francis Stead. George H. Todd. George H. Wilson. Edward Jones. Benj. B. Walker. Benj. Empson. Edward W. Wigney. Robert C. Appleby. Edward Walton.

*Landing Surveyors.*—James H. Payne. Henry Wood. C. J. Clarke.

*Searchers.*—Harbord Harbord. Phineas R. Lowther. William F. Bean. Richard R. Moxon. Edward Redfern. William B. Bartle. Henry Jefferson. John Frise. Edw. B. Smith. James McKay Bean. Cullender Goldsmith. J. C. Alexander. Luke Hester. John Hurst. Edward Reynolds.

*Timber Measurer.* Abraham Balding.

*Superintending Lockers.*—John C. Carroll. S. Pentith.

*Lockers.*—T. Abey. G. Metcalfe. W. Graham. H. Kirkus. James Colton. J. Conniff. William B. Douglas. T. Ellerker. R. Tadman. T. D. Hardgrove. Alex. Scott. Wm. Ward. T. Wales. E. Hather. Francis Wilson. John Whitaker.

*Inspector of the River.* Edward Catchpole.

*Tide Surveyors.*—Colby A. Davis. John Rourke. Patrick Moran. Daniel Connor. Richard Gallop. James Carnie. Thomas Shipstone.

*Inspectors of Patrol.*—Justice Jones. John Sked. John Mellor. James M. Williams. John Janney. Joseph Jewitt. William Smith. Thomas Sanderson. William Hackhouse. Francis Fullerton. T. H. Kirman.

## INVERNESS. (8,484.)

*Collector and Jerquer.* Geo. M. Douglas

*Controller and Landing Surveyor.* John Crane.

*Clerk.* John McDonald. *Locker.* Roderick Cameron.

*CANALS:* Burghhead—*P. C. Officer,* Edward Fraser Reid.

Fort William—*Ditto,* John Campbell.

Cromarty—*Ditto,* George Macdonald.

Findhorn—*Ditto,* Robert Macdonald.

Lossiemouth—*Ditto,* Robert Simmie.

Portmahomack—*Ditto,* Duncan McRae.

Fort George, Fort Rose, and Nairn—*Ditto,* James Duffus.

## IPSWICH. (26,712.)

*Collector, and Warehousekeeper.* John Adley.

*Controller and Landing Surveyor.* J. C. Frith Heatley.

*Clerk.* John J. Head. *Searcher.* William V. Cornish.

*Tide Surveyor.* Edward Challinder.

## IRVINE (1,429L.)

*Collector and Landing Surveyor*, James Grieve.  
*Controller and Searcher*, John H. Stritch.

*CREEKS*: Troon—*Landing and Coastwaiter*, William Hind.  
 Ardrossan and Saltcoats—*Ditto*, William McCreadie.

## JERSEY. (NW.)

*Principal Officer*, George Robert Badford.  
*Controller*, Thomas W. Clarke.  
*Clerks*, George F. Charleton. Charles Hunter.  
*Tide Surveyor*, John Rawling.

## KIRKALDY. (9,460L.)

*Collector and Jerquer*, John Andrew.  
*Controller, Landing and Tide Surveyor*, Isaac Walker.  
*Searcher, Landing and Coast Waiter*, James Scott.  
*CREEKS*: Anstruther—*P. C. Officer*, Francis Marshall.  
 Leven, Largo, and Methil—*Ditto*, James Arthur.  
 Dysart—*Ditto*, Michael Brown.  
 Burnt Island—*Ditto*, James Hutchison.

## KIRKWALL. (447L.)

*Collector and Landing Surveyor*, William Gunn.  
*Controller, Searcher and Tide Surveyor*, Alexander Watt.  
*CREEKS*: Stromness—*P. C. Officer, &c.*, William Flett.  
 Long Hope—*Ditto*, Robert Eunson.

## LANCASTER. (19,752L.)

*Collector*, William Hodgson.  
*Controller and Landing Surveyor*, William Wheeler  
*Searcher and Clerk*, William H. Poole. *Locker*, John Stewardson.  
*Tide Surveyor at Glasson Dock*, Gilbert F. Traill.  
*CREEKS*: Ulverstone and Ireleth—*P. C. Officer*, John Strickland.  
 Rampside—*Coastwaiter, &c.*, William H. Curie.  
 Poulton—*P. C. Officer*, John Wright.  
 Arnside and Grange—*Ditto*, Robert Marshall.  
 Barrow—*Ditto*, Nicholas G. Charleton.

## LEITH. (498,474L.)

*Collector and Warehousekeeper*, Isaac H. Nanson.  
*Controller and Jerquer*, William Browster.  
*Clerks*.—Alex. Stewart. F. C. H. Nicholson. James Lethem. William Allan. Thomas Carse. William Devlin. Archibald W. Halden. Robert H. Renton. John Wilson. Robert B. Wallace. Edwin Brown. Andrews Touch. Adolphus Ross. James Borthwick.  
*Landing Surveyors*.—David W. Low. James L. Johnston.  
*Searchers, Gaugers and Coastwaiters*.—John Scott. Robert Monro. James S. Thomson. Peter H. Hardie. Duncan Gavin. Valentine Knight. George Martin. Thomas J. Todd. James Thomson. Henry S. Dyer.  
*Superintending Lockers*, Thomas N. Fyfe. John R. Mathie.

**LEITH**, continued :

*Lockers*.—George Macpherson. George Wilson. James Pirie. John McNaughton. Henry Gilfillan. Charles H. Jupp. George Dobson. Francis Duncan. William Ewart. Edward Stratton. Thomas Cochran. Andrew Thompson. James Mitchell. Robert Rose. Leslie Carnie. A. Richardson. Geo. D. Buchan. W. K. Currie.

*Tide Surveyors*.—James Thompson. Henry Trestrail. Henry J. Webster.

*Inspectors of Patrol*.—Robert Elyth. Daniel Paterson. Thomas Patterson.

*CREEKS*: Fisherrow. *P. C. Officer, &c.*, Samuel Part.

Cockenzie—*Ditto*, Robert Sommers.

**LERWICK**. (603L.)

*Collector and Landing Surveyor*, John Gatherer.

*Controller, Searcher and Tide Surveyor*, David G. Muir.

**LIMERICK**. (163,182L.)

*Collector and Landing Surveyor*, James Ross.

*Clerks*.—Henry Cockshott. William M. Wallnutt. James Paterson.

*Searchers*.—Richard Davies. John Hogan. *Tide Surveyor*, Matthew Carr.

*Lockers*.—Daniel Moylan. John McCormack. Martin Kavanagh.

*CREEKS*: Kilrush.—*P. C. Officer, &c.*, (Vacant.)

Clare—*Ditto*, John M'Guire.

Askeaton—*Ditto*, John F. Purcell.

**LIVERPOOL**. (3,695,322L.)

*Collector*.—Samuel Price Edwards.

*Controller and Principal Clerk*.—William G. Stewart.

*Long Room Clerks.*

George St. George. Thomas Blythe. William G. Flewker. Fred. M. Holder. Joseph Pyke. M. S. H. McCausland. Richard Ross. Wm. Pearson. Jas. Monkhouse. Jesse Coulthurst. John R. Gill. William H. Edwards. William E. Grocott. John R. Jago. J. C. Johnstone. John B. Edwards. Thomas Cooper. James C. Downey. George Thomas. Thomas Morgan. John M. Ashton. Edwin Bean. Richard Hankin. T. Baxendale. Roger Eaves. J. Macnamara. James Baxter. Frederick W. Bell. C. B. Massery. Edward Fuller. Edward Gee. James Lee.

*Inspector General*.—John Cockahott.

*Landing Surveyors.*

George Witt. Arthur S. Rich. John T. King. Henry H. Sutton. Thos. Brown. John W. Arkle. John D. T. Gibson. Llewellyn W. Mostyn. William Thompson. Charles Jackson.

*Sheriff and Controller of Accounts*.—Isaac G. Thom.

*Assistant Controller of Accounts*.—Thomas Foreman.

*Principal Clerks for General Business.*

Thomas Bunting. John R. Lonsdale. T. B. Pellowe. J. S. Evans. *Clerks*.—Charles Ashton. James Burr. Joseph J. Marsden. Richd. Smith. Jno. H. Hawker. Edward Connor. Thomas Standish. Edward Rigmaiden. St. Felix T. M. Tucker. Edwd. Osborne. Chs. Jones. John Scott. John Bruce. Henry H. Cooke. Frederick Middleton. William Cochrane. John King. Alexander Stewart. William Stevenson. David Scott. Geo. W. Cashell. Thomas Abercrombie. John P. Lang. Chas. McAllister. F. Foxwell. Henry

**LIVERPOOL, continued :**

C. Luya. James Miller. Henry Ferrey. William Jones. Patrick McAllister. John Wakefield. Eckersby Smithurst. James M. Reid. Edward F. Evans. John McArdie. William C. Burcher. Roderick G. McLeod. John Armstrong. D. M. Massery. John Potbury. John Roberts. Benjamin Charles Clare. E. W. Ludlow. Anthony Laurie. Joseph A. Bentley. William Edwards. David Burnet. Basil Bakcr. B. W. Gill. Christopher Snowden. G. F. Cave. R. W. Roper. Jas. Smethurst. J. H. Dyas. C. Sandell. J. J. Forshaw. T. W. Russell. C. Green. Wm. Mason. W. Taylor. A. H. Hall.

**Searchers and Gaugers.**

William Bliss. Thomas Innes. Wm. Denton. Colin Cameron. Philip Stevens. William Every. William Whiting. Robert Fisher. John H. Shanklin. Henry Leithhead. Frederick Wilkinson. Henry W. Crosbie. Frederick D. Morgan. James Ward. William Kendall. Joseph T. Barton. Edward Whaites. Frederick A. Miall. John Hussey. John Walker. Jeremiah M. Dawkins. Thomas S. Blease. Edward Glover. Thomas J. Clarke. William Burke. Wm. Bean. Henry Smith. Caleb Stover. Thomas C. Archer. Albion Mackay. Rudolph Ilberry. John Hargreaves. Joseph Johnson. Samuel Aston. Joan Pennington. W. S. Pickthall. John Holmes. Hugh Goold. Richard Hayward. Henry H. McBride. Samuel McClelland. James L. Robinson. W. H. Brassey. John H. Genn. James Barnes. P. T. Hay. John Bennett. Hen. P. Wright. Peter G. Traer. John Britten. John B. Williams. Thomas Gale. John Mudie. Thomas Thomas. William Winstanley. John Clinton. Thomas W. Kelly. Thomas Sansom. Edwin D. Musgrave. Robert M. Green. James Edgar. Robert Mitchell. Thomas Cornish. Robert Japp. John A. Kerford. George Shelton. Wm. Humby. Richard W. Swayne. William Roberts. J. M. Smith. Hugh B. Jones. Joseph Harding. J. B. Sowerby. Alexander Shaw. William McConnachie. Thomas Conway. Tristram Foster. Alexander J. Tate. James White. James Arnour. Thomas Barrow. William McBain. Daniel Penny. Thos. Donlon. Ephraim Taylor. Charles Potter. Wm. Green. Donald Ross. C. H. Barton. Wm. H. Coulson. Thomas Hargreaves. D'Arcy Brown. Lakes Roscoria.

**Timber Measurers.**—James Williams. Arthur Rice.

**Superintending Lookers and Re-dipping Officers.**

James Ashton. James Cassell. Henry Joyce. William Henry. William Hull. Thomas Moss. William Baird. John Ellison. James Gore. John Forbes. Andrew Mayne. Thomas Brown. Stephen Kerridge. Sampson Major. David Nutting. Wm. Hilditch. Benjamin Bentley. Matthew Cleary. John Coomer. William Stocka. Thomas Taylorson. D. Beale. George Bloor. John Parry.

**Lookers.**—T. Stephenson. T. P. Gyles. T. Clayson. H. Fletcher. G. Broadfoot. G. Whyte. R. Nickson. A. J. M'Laren. W. Smith. W. Askew. J. Moore. H. Hobson. J. O. Lee. J. Murnin. J. Moses. T. Kavanagh. W. Hope. J. Griffin. J. Wilson. T. Clegg. J. Aspinall. T. Cheers. J. Dean. W. H. Fish. J. Taylor. J. Murray. T. Richardson. J. Jones. S. Whittle. W. Hawkins. E. Williams. N. Cock. T. Wrinn. D. Livingstone. R. Oldfield. R. Morley. G. Beesley. J. Gibney. M. C. Robinson. T. Evans. J. Holden. G. Elston. T. Ormsby. J. Heaton. J. Jones. P. Kearney. H. Farnworth. J. Pawlett. E. McNevin. P. Reese. E. Jones. W. Gough. J. Watkinson. T. Kelly. J. Gwinn. J. Clayton. J. Bonner. G. Charlea. J. M. Hume. J. W. Webster. J. Edwards. E. Moseley. J. Brown. A. Cruicksank. W. Heasketh. H. Trefford. H. Gilbert. G. Grey. J. Barton. R. Rankin. W. Lowday. M. Fanning. J. O'Rourke. W. M. Andrews. G. K. Burden. R. White. C. Simpson. W. H. Healey. B. Wil-

**LIVERPOOL, continued :**

Ilama. R. J. Ellis. W. Fox. T. Roberta. P. Willan. C. Summers. P. Sims. S. Thornley. T. Mortimer. R. Oliver. W. Kenny. H. Hatchiffe. J. Norbury. G. E. Edmonson. J. McMurray. D. Alexander. G. A. Clark. J. Hanlow. J. Orellin. J. Raynsford. M. M. Kavanagh. G. M. Smerton. J. Pringle. A. McLelland. S. Fish. E. Leonard. J. Morris. H. C. Treby. J. Kitt. J. Mackie. W. Tough. J. Alexander. J. McEntegart. J. Knott. W. Holden. T. Hughes. H. J. Russell. M. Orr. P. Arnold. J. Martin. J. Routledge. G. Martin. G. Dean. J. Dodd. M. A. Davey. R. Parkinson. J. Kemp. D. Whalley. R. Scott. J. Unsworth. H. Page. E. M'Comb. C. Williams. S. Lloyd. J. Abbott. Edward Batters. R. Jones. J. Craig. Wm. Hill.

*Chief Surveyor of Shipping.* William Cowley Miller.

*Inspectors of the River.*—Richard Potbury. William Nott. E. Morgan.

*Tide Surveyors.*—Andrew F. Spracklin. William Dickson. John Maxwell. William Robins. Edward Conway. James Baxter. Robert Luce. James Webb. Edward L. George. John Roberts. William Harris. James Foley. John Holloway. Martin Byrne. George Westlake. Frederick Bloom. Robert McAdam. William B. Hill. William Penny. Joseph Gould. Peter Clark. Alexander French. W. Gould. Samuel B. Williams. Henry Wright. David McClure. M. Jenkins. W. Fraser. R. Currie.

*Inspectors of Patrol.*—P. B. Maylor. John Meddins. James Dale. Michael Walsh. Walter Beggs. Henry Williams. John Sewell. Edward Craine. Richard Robinson. Samuel Read. John Fox. Thomas Bibby. Joseph Purdy. John Love. James Wallace. Henry Cantell. John Nixon. Edward Briscoe. John Sewell. Thomas Richardson. John M. Pender. Richard Ellis. John Kinsey. John Mouro. Edward Darby. James B. Lacey. A. Clenachan. W. East. D. Brereton. R. Lewis. W. Vasey.

*Careens:* Runcorn. *P. C. Officer and Landing Master.* Francis Evans. Garston.—*Ditto and Tide Surveyor.* Stephen McDonald.

**LLANELLY. (928.)**

*Collector, Jerquer, and Landing Surveyor.* Henry Thomas.

*Controller and Searcher, &c.* Edward L. Penfold.

*Clerk and Searcher.* Frederick M. Powell.

*Assistant Tide Surveyor.* James D. Maxwell.

*Careens:* Carmarthen.—*P. C. Officer.* Thomas Rogers.

Pembrey.—*Ditto.* Thomas Roderick.

Laugharn and St. Clair.—*Coastwailer.* David Humphries.

Loughor.—*P. C. Officer.* David Phillips.

**LONDONDERRY. (125,737.)**

*Collector and Jerquer.* James Donelan.

*Controller and Warehousekeeper.* John P. Penberthy.

*Clerks.*—Charles Scott. John Gilliland.

*Searchers.*—Alexander Dysart. Henry Lowth.

*Tide Surveyor.* Thomas Euright.

*Lockers.*—James Taylor. M. Matthews. Daniel Shiel.

*Careen:* Ballyraine.—*P. C. Officer.* James Semple.

## LOWESTOFT. (8,500L.)

*Collector and Landing Surveyor*, John Robertson.  
*Controller and Searcher*, George H. May.  
*Clerk*, A. D. Gowing.  
*Tide Surveyor and Assistant Searcher*, Robert D. Young.  
*CREEKS*: Southwold—*P. C. Officer*, Thomas Durrant.

## LYME. (1,273L.)

*Collector and Landing Surveyor*, George Clayton.  
*Controller and Searcher*, Henry A. Hunt.  
*CREEKS*: Axmouth and Seaton, *P. C. Officer*, John Needs.

## LYNN. (23,642L.)

*Collector and Landing Surveyor*, James Turner.  
*Controller and Principal Clerk*, Francis J. Swatman.  
*Clerk and Searcher*, Thomas Hollis.  
*Lockers*.—Joseph M. Bullen. Robert Platten.  
*Tide Surveyor*, Angus McNab.  
*CREEKS*: Heacham—*P. C. Officer*, John G. Burcham.

## MALDON. (395L.)

*Collector and Landing Surveyor*, Thomas Cumming.  
*Controller and Searcher*, George Bruce.  
*CREEKS*: Burnham—*P. C. Officer*, William Rogers.  
Leigh— *Ditto*, James Cockett.  
Rochford— *Ditto*, James Richmond.

## MANCHESTER (Warehousing Town.) (116,881L.)

*Principal Officer and Landing Surveyor*, Adam C. French.  
*Clerks*.—Thomas Price. John Cunningham.  
*Searcher*, Edward J. Chevalier.  
*Treasury Extra Clerk*, Joseph G. Royle.  
*Lockers*.—James C. Chappell. Thomas Gowry.

## MARYPORT. (7,050L.)

*Collector and Jerquer*, Henry Lindsay.  
*Controller and Landing Surveyor*, George J. Flower.  
*Tide Surveyor*, Guthrie Ballingall.

## MILFORD. (2,527L.)

*Collector, Landing Surveyor, and Jerquer*, Henry Pattison.  
*Controller, Searcher, &c.*, Harry F. Shute.  
*Tide Surveyor*, Henry Sutherland.  
*CREEKS*: Solva—*P. C. Officer, &c.*, Charles Brown.  
Pembroke — *Tide Surveyor, &c.*, John Morgan.  
Tenby and Saundersfoot—*Ditto*, Lionel P. Barnaschoue.

## MONROSE. (23,094L.)

*Collector and Landing Surveyor*, Patterson Hayton.  
*Controller and Searcher*, James T. Barnard.  
*Clerk*, Alexander Scott.  
*Lockers*.—George W. Matthew. William Rodger.  
*Tide Surveyor and Landing Waiter*, Robert Webster.  
*CREEKS*: Johnshaven—*P. C. Officer*, Robert Porter.

## NEWCASTLE. (285,440L.)

*Collector and Warehousesper,* Joseph Baldwin.

*Controller and Jerquer,* Alexander R. Macleay.

*Clerks.* — William Whitney. John Young. Cuthbert Carr. Thomas Graham. Michael A. Shield. Edward Story. John Bruce. Frederick Brandling. J. C. Preston. Thomas Doubleday. Joseph Young. John B. Bates. Robert T. Watson. Robert B. Brown. William Bell. George Charlton.

*Landing Surveyor,* Thomas Guy.

*Searchers.* — John R. R. Rayner. Edward J. Wilson. Duncan L. McAllum. Ralph S. Bell. John Dees. Robert Jackson. James Todd. Edward C. Saunders.

*Superintending Locks,* William Manby.

*Locks.* — Robert Campbell. William S. Wilson. Charles W. Selby. William Bell. Joseph Arkley. William Gilroy. Roger C. Watson. Edward Adams. Daniel Byrne.

*Tide Surveyors.* — William Bardo. Thomas Hanley. James Hale.

## NEWHAVEN. (15,811L.)

*Collector and Jerquer,* Richard C. Hearn.

*Controller and Landing Surveyor,* Robert T. Dolan.

*Clerks.* — Beverley U. Hearn. William Robert Staveley.

*Searchers.* — W. S. Flint. Duncan M'Lellan. Geo. J. Wood. T. Fuller.

*Tide Surveyor,* John Osborn.

## NEWPORT. (16,028L.)

*Collector, Jerquer and Landing Surveyor,* Robert Cullum.

*Clerks.* — Henry J. Cullum. Stephen Lancefield. James Bladon.

*Searchers.* — Rowland H. Nicholas. Henry Land.

*Tide Surveyors.* — Richard Trew. Methusalem Evans.

*Assistant Ditto,* Robert Main.

## NEWRY. (22,891L.)

*Collector, Jerquer and Landing Surveyor,* Thomas Avery.

*Clerk,* Joseph Grafton.

*Searcher and Tide Surveyor,* John James Moutray.

*Timber Measurer,* James Thompson.

*Tide Surveyor, at Warren Point,* Ebenezer Johns.

## PADSTOW. (295L.)

*Collector and Principal Out-door Officer* — John L. Hawken.

*CREEKS:* New Quay — *P. C. Officer,* Henry Hicks.

Boscastle — *Ditto,* Philip J. Grose.

## PENZANCE. (13,240L.)

*Collector and Jerquer,* William Henry Holmes.

*Controller and Landing Surveyor,* Joseph Barrett.

*Clerk,* James R. C. Pascoe.

*Searcher and Tide Surveyor,* John C. Millett.

*CREEK :* St. Michael's Mount — *P. C. Officer, &c.,* John Grose.

## PERTH. (19,109L.)

*Collector and Landing Surveyor*, Robert Mostyn.*Controller and Searcher*, Peter Fawcett.*Clerk*, (Vacant)*CREEKS*: Newburgh—*P. C. Officer*, James Marshall.

## PETERHEAD. (3,232L.)

*Collector, &c.*, William R. Balfour. *Controller, &c.*, Michael Beveridge.*Clerk and Landing Waiter*, Charles Taylor.*CREEKS*: Fraserburgh—*P. C. Officer*, George Watt.

## PLYMOUTH. (251,141L.)

*Collector*, Robert Daw.*Controller and Principal Clerk*, John S. Salmon.*Clerks*.—William G. Slaughter. Henry Chambers. Richard Birdwood.

Charles Cuddeford. John Broadhead. Edwin Ralph. George Hingston.

*Landing Surveyor*, Edward J. Pretty.*Searchers*.—William B. Ramsay. John H. S. Russell. Alfred H. Kerswell.

Charles G. Gibson. Herbert Kerswell. Alfred B. Keen. Wm. B. Court.

*Timber Measurer*, Thomas Flewellyn.*Superintendent of Lockers and Weighers*, Edwin Langmead.*Lockers*.—John Dodge. Joseph S. Williams. Thomas Sergeant. William Trant. George F. Harvey. Charles T. Mitchell. Harvey H. Hester.*Tide Surveyors*.—Christopher Rea. Thomas Landells. Andrew Burnett.*Inspectors of Patrol*.—William Slade. James Cowell. John Pillar.*CREEKS*: Calstock—*P. C. Officer*, George L. Skinner.

## POOLE. (6,235L.)

*Collector and Jerquer*, George J. Baumbach.*Controller and Landing Surveyor*, Hugh M'Gillivray.*1st Clerk*, Edwin Calton. *2nd Clerk*, Thomas Ridout.*Searcher*, Richard G. Lane. *Tide Surveyor*, Andrew Kelly.

## PORT GLASGOW. (78,191L.)

*Collector, Jerquer, and Landing Surveyor*, James Foyster.*Clerk*, James Dunbar. *Searcher*, James McGregor.*Locker and Tide Surveyor* (Vacant)

## PORTSMOUTH. (74,425L.)

*Collector*, William J. Redpath. *Controller*, William C. Maclean.*Clerks*.—William G. Maclean. James Scott. William Hayward.*Landing Surveyor*, (Vacant)*Searchers*.—George Rickman. Alfred Cooper. Richard D. Parker.*Lockers*.—Samuel Gamblen. George Mitchell. W. T. May. Joseph Pratt.*Tide Surveyors*.—John Ellis. Robert Davie.*CREEKS*: Fareham—*P. C. Officer*, George Farne.Emsworth—*Ditto*, Leigh Hooper.

## PRESTON. (74,215L.)

*Collector and Jerquer*, Thomas Jones*Controller and Landing Surveyor*, Samuel Christopherson.*Clerk*, Richard A. Crombleholme. *Searcher*, Thomas W. Reader.*CREEKS*: Hesketh Bank—*P. C. Officer*, Francis Samons.Lytham—*Ditto, and Tide Surveyor*, Thomas E. Fawcett.

RAMSEY. (54,054*L*)

*Collector and Landing Surveyor*, Robert Hicks.  
*Controller, Searcher, &c.*, Robert C. Mcikle.

RAMSGATE. (2,909*L*)

*Collector and Jerquer*, Francis Waring.  
*Controller and Landing Surveyor*, Duncan McArthur.  
*Searcher and Tide Surveyor*, William M. Nash.  
*CREEKS*: Margate—*P. C. Officer*, Thomas S. Stribley.

ROCHESTER. (15,293*L*)

*Collector*, Robert A. Norman. *Controller*, David Gay.  
*Clerk*, Henry Edward Strong.  
*Tide Surveyor*, Alexander McMillan. *Looker*, Henry Rimington  
*CREEKS*: Sheerness—*P. C. Officer*, Robert G. Todhunter.  
Maidstone—*Ditto*, John Piper.

ROSS. (17,216*L*)

*Collector and Jerquer*, John Hardie.  
*Controller, Tide Surveyor, &c.*, William D. Hobson.  
*Clerk and Searcher*, William Commins.  
*Lookers*, &c.—J. Sabourine. W. Dobbyn. W. Dealy. E. Frizell.

RYE. (863*L*)

*Collector and Jerquer*, John King Groom.  
*Controller, Landing Surveyor, &c.*, Francis L. Shaw.  
*CREEK*: Hastings—*P. C. Officer*, Richard Southon.

SCARBOROUGH. (5,732*L*)

*Collector and Landing Surveyor*, John P. Hayton.  
*Controller and Searcher*, William Devall.

SCILLY. (107*L*)

*Collector and Landing Surveyor*, Andrew Richardson.  
*Controller and Searcher*, Richard S. Quill.

SHIELDS. (73,829*L*)

*Collector*, Robert S. Kilgour. *Controller*, James Irwin.  
*Clerks*.—Stephen Rogers. William C. Turnbull. G. A. Bethell. George  
Rennison. William M. Rogers.  
*Searchers*.—Isaac Peart. William Dobbyn.  
*Principal Tide Surveyor and Inspector of the Waterguard*.—Robert Wade.  
*Tide Surveyors*.—Samuel Keys. Thomas Stuart. Joseph Davison. R.  
Graham.  
*Lookers*.—Colin Campbell. Edward Shepherd. John J. Smith. William  
Wilkinson.  
*CREEKS*: Amble and Warkworth—*P. C. Officer*, William Arkless.  
Blyth—*Ditto*, William Bees.

SOUTH SHIELDS (Port of Shields.) (12,180*L*)

*Principal Officer, &c.*.—James Blaikie.  
*Clerk and Landing Waiter*.—James Cox.  
*Searcher*, William Sumpter.

## SHOREHAM. (14,022L.)

*Collector*, Charles S. Saunders. *Controller*, John Hatt.  
*Clerks*.—David Pilmore. Walter Carter.  
*Tide Surveyor and Coastwaiter*, James Rees. *Looker*, James Beach.

## SKIBBEREEN. (4,266L.)

*Collector and Landing Surveyor*, Robert Scott.  
*Controller and Tide Surveyor*, Edward J. Doherty.  
*Creek*: Beerhaven—*P. C. Officer*, Patrick Daly.

## SLIGO. (24,304L.)

*Collector and Jerquer*, Owen Wynne  
*Controller and Landing Surveyor*, Daniel Dudgeon.  
*Clerk*, Hugh G. O'Beirne. *Clerk and Searcher*, (Vacant.)  
*Tide Surveyor*, Samuel Henderson.

*Creeks*: Donegal — *P. C. Officer*, William Gray.  
 Ballyshannon—*Sub-Collector*, William Allingham.

## SOUTHAMPTON. (87,731L.)

*Collector and Warehousekeeper*, Daniel Colquhoun.  
*Controller and Jerquer*, Daniel B. Preston.  
*Clerks*.—John Graves. George Dymott. John Balmain. John F. Stephens.  
 John Lisle. George D. Allen. Chas. F. Williams. John T. Tucker. Henry  
 Durkin. Francis G. D. Cooper. Samuel Loyden. Arthur C. Hoare.  
*Landing Surveyors*.—Richard Henry Minns. Francis Brent.  
*Searchers*.—Henry G. Sellwood. Joseph F. Parker. George Brown. Wil-  
 liam Walker. George Batten. Edward Sharp. Thomas W. Phillips.  
 Richard Blanchard. Joseph E. Davey. George Harrison. Bryan Mackay.  
 Richard Bruce. George Hopkins.  
*Chief Tide Surveyor and Inspector of the Water Guard*, Thomas Obree.  
*Superintending Looker*, John Goodden.  
*Lookers*.—John Johnson. William Mold. George Green. John Huntley.  
 Charles Dyer. W. T. A. Lacey. Henry Corka. Robert Tussard.  
*Tide Surveyors*.—Hugh Williamson. Charles Taylor. William Forrester.  
 Henry Knowler.  
*Inspectors of Patrol*.—William J. Goff. Edwin Page. Richard P. Spurrier  
*Creek*: Lymington—*P. C. Officer*, William Hinks.

## ST. IVES. (8,345L.)

*Collector and Principal Out-door Officer*, Thomas H. Love.  
*Assistant Tide Surveyor*, James H. Redfern.  
*Creeks*: Portreath—*P. C. Officer*, Edwin K. Faull.  
 Hayle—*Ditto and Landing Waiter*, Wm. H. Holmes.

## STOCKTON. (85,532L.)

*Collector and Jerquer*, John Shelly.  
*Controller and Landing Surveyor*, William Foggo.  
*Clerks*.—William E. Haill. Joseph Short. R. C. Weatherill. John Mearns.  
*Searchers*.—Christopher Hodgson. Sylvester S. Stuart. Chas. Robinson.  
*Lookers*.—Thomas Mawlam. Francis McShea.  
*Creeks*: Cleveland Point—*Tide Surveyor*, Valentine Baker.  
 Middlesboro’—*P. C. Officer*, &c., Thomas Nichel.

## STORNOWAY. (1537.)

*Collector and Landing Surveyor*, Michael B. Pithie.  
*Controller and Searcher*, James Bishop.

## STRANGFORD. (133L.)

*Collector and Principal Out-door Officer*, Charles Costello.  
*CREEKS*: Quoile and Killeleagh—*P. C. Officer*, Richard S. Bolse.

## STRANRAER. (211L.)

*Collector and Principal Out-door Officer*, Henry J. Skene.  
*CREEKS*: Drumore and Port Nesnock—*Coastwaiter*, William R. Dockrall.

## SUNDERLAND. (106,668L.)

*Collector*, William Wilcox.      *Controller*, James Bull.  
*Clerks*.—William Robinson. Thomas M. Mitchell. James Goble. Wm. E. Wilcox. Robert O. Swan.  
*Landing Surveyor*, Crichton S. Gavin.  
*Searchers*.—Joseph H. Kirk. John P. Coulson. Francis F. Yeatman. Joseph Barker. Jasper W. Walsh.  
*Lockers*.—William Dixon. George S. Thuribec. George Baglee. Thomas Douglas. T. W. Barnes. John S. Dunn.  
*Tide Surveyors*.—Robert Pope. Robert T. Williamson. William P. Skinner. James Mason. John Nance.  
*Assistant Tide Surveyor*, James Wandless.  
*SUPPORT*: Seaham—*Sub-Collector*, &c., John L. Henry

## SWANSEA. (9,488L.)

*Collector and Jerquer*, Edward Waters.  
*Controller and Landing Surveyor*, Frederick Pittman.  
*Clerks*.—William Rhys Gronow. Charles E. Waters.  
*Searchers*.—William J. Turner. Frederick Packett.  
*Tide Surveyor*, James Moore. *Assistant ditto*, Charles A. Reed.  
*CREEKS*: Porth Cawl—*P. C. Officer*, Silvanus Bevan.  
 Port Talbot—*Ditto*, William Loveluck.  
 Neath—*Ditto*, William L. M. Humphreys.

## TEIGNMOUTH. (1,434L.)

*Collector and Landing Surveyor*, William Petherick.  
*Controller and Searcher*, David Lennox.  
*Lockers*.—William Taylor. R. W. Tucker.  
*CREEK*: Torquay—*P. C. Officer*, Colin McNab.

## TRALEE. (18,974L.)

*Collector and Landing Surveyor*, Gerald Connolly.  
*Controller and Searcher*, William Inrie.  
*Clerk, &c.*, Francis Phelan.

## TRURO. (18,916L.)

*Collector and Jerquer*, Thomas Ferris.  
*Controller and Landing Surveyor*, Matthew Patterson.  
*Clerk and Searcher*, Richard Minors.  
*CREEKS*: Point—*P. C. Officer &c.*, James Scotland.  
 Malpas and Woodberry—*Ditto*, Edmund Randall.

## WATERFORD. (98,815.)

*Collector*, John N. Beaumont.  
*Controller and Landing Surveyor*, Thomas S. Miller.  
*Clerks*.—Joseph Fanning. Wm Dobbyn. John Lambert. Pierce Murphy.  
*Searchers*.—William M. Aleock. Samuel Ellis.  
*Lookers*.—Edward Aylward. William Bennett.  
*Tide Surveyors*.—James Sharp. William Hoyle.  
**CREEK** : Dungarvan—*P. C. Officer*, &c., William Nagle. W

## WELLS. (64).

*Collector and Landing Surveyor*, Charles E. Bull.  
**CREEK** : Blakeney and Clay—*P. C. Officer*, &c., John Brown.

## WESTPORT. (5,660.)

*Collector and Landing Surveyor*, John Reilly.  
*Controller and Tide Surveyor*, John H. Davidson.  
*Looker*, John McGuire.

## WEXFORD. (15,448.)

*Collector and Jerquer*, William Coghlan.  
*Controller, Landing Surveyor, &c.*, George W. Hughes.  
*Clerk and Searcher*, James Doyle.  
*Tide Surveyor at Rossilare*, Peter M'Dowall.

## WEYMOUTH. (18,295.)

*Collector, Landing Surveyor, &c.*, Robert G. Cheesman.  
*Clerks*.—George Reynolds. Walter Cotterell.  
*Searcher, &c.*, Charles Thomas. *Tide Surveyor*, Robert W. Shorman.

## WHITBY. (9,077.)

*Collector and Landing Surveyor*, Peter G. Coble.  
*Controller and Searcher*, John Q. Henry.

## WHITEHAVEN. (78,553.)

*Collector*, John Carlile. *Controller*, William Tickner.  
*Clerks*.—Robinson Simpson. Thomas Hudson. Joseph Hayton.  
*Searchers*.—William Marshall. William Sisson.  
*Tide Surveyor*, John Davids.

## WICK. (1,697.)

*Collector and Landing Surveyor*, Richard Boyd.  
*Controller and Searcher*, Charles Peach.  
**CREEKS** : Scrabster—*P. C. Officer*, Hugh Milligan  
 Little Ferry—*P. C. Officer*, James Waters.

## WIGTOWN. (382.)

*Collector and Landing Surveyor*, Henry Atkey.  
*Controller and Searcher*, Frederick Cockburn  
**CREEKS** : Garliestown—*P. C. Officer*, Thomas Carnachan.  
 Port William, *Ditto*, Ponton S. Innes.  
 Isle of Whithorn—*Ditto*, William Alexander.  
 Gatehouse—*Ditto*, John James.

---

**WISBEACH.** (8,878.)

*Collector and Landing Surveyor.* William Upward.

*Controller and Searcher,* Nathan Hammond.

*Looker,* Charles Image.

**CREEKS:** Sutton Wash—*P. C. Officer &c.*, Robt. Flanders.

**WOODBRIDGE.** (1,945.)

*Collector and Landing Surveyor,* Thomas M. Johnstone.

*Controller and Searcher,* Robert H. D. Mahon.

**CREEKS:** Aldboro' — *P. C. Officer,* John Merrow.

Orford — *Ditto,* William Powell.

**WORKINGTON.** (2,855.)

*Collector and Landing Surveyor,* Robert V. Innes.

*Controller and Tide Surveyor,* William L. Bass.

**YARMOUTH.** (36,547.)

*Collector and Landing Surveyor,* William Strike.

*1st Clerk,* George W. Carr.

*2nd Clerk and Landing Watter,* William H. Palmer.

*Searchers.*—Benjamin W. Costerton. James Cobb.

*Tide Surveyors.*—Robert Barr Mitchell. William M. Smythe.

*Looker,* Robert Barnes.

# INDEX

**TO THE NAMES OF THE COLLECTORS, CONTROLLEES, LANDING SURVEYORS, TIDE SURVEYORS, LANDING WAITERS, GAUGERS, CLERKS, LOCKERS, AND COAST OFFICERS OF HER MAJESTY'S CUSTOMS IN THE UNITED KINGDOM,**

*Distinguishing the Port to which each Person is attached.*

---

Corrected to the 16th October, 1858.

---

**NOTE.**—The Officers and Clerks stationed at Sub-ports and Creeks, have against their names, the Port to which such Sub-ports and Creeks are tributary, so that, by referring to the alphabetical arrangement of Ports in the preceding List, the particular station of each person can readily be known.

Abbott, J. Liverpool	Andrew, W. London	Aylward, E. Waterford
Abbott, J. Cork	Andrews, W. Liverpool	Ayris, E. London
Abbott, W. T. London	Ausell, J. T. Alton	Baber, S. H. Bristol
Abercrombie, T. L'pool	Applegate, J. F. London	Backhouse, W. Hull
Abey, T. Hull	Appleby, R. C. Hull	Badcock, C. A. Bristol
Adams, B. Cork	Archer, T. C. Liverpool	Baglee, G. Sunderland
Adams, E. Newcastle	Arden, C. W. Hull	Baigent, W. H. Gloster
Adams, H. London	Argent, W. Cardiff	Bailey, J. T. London
Adams, A. Dundee	Atk. J. W. Liverpool	Bailey, R. Folkstone
Adamson, G. Greenock	Arkless, A. G. London	Baines, T. Folkestone
Adamson, J. Glasgow	Arkless, W. Shields	Baird, W. Liverpool
Adley, J. Ipswich	Arkley, J. Newcastle	Baker, B. ditto
Alcock, W. M. Waterfd.	Armour J. Liverpool	Baker, W. H. London
Aldcroft, T. Exeter	Armstrong, G. H. London	Baker, W. ditto
Alderman, J. H. London	Armstrong, G. ditto	Baker, V. Stockton
Alec, T. W. Bristol	Armstrong, E. London	Baker, A. Folkstone
Aldersley, P. J. Bristol	Armstrong, J. Liverpool	Baldwin, J. Newcastle
Alexander, J. C. Hull	Arnraud, E. London	Baldwin, J. London
Alexander, J. Bowness	Arnraud, J. M. ditto	Balding, A. Hull
Alexander, W. Wigtn.	Arnold, P. ditto	Ballingall, G. Maryport
Alexander, D. Liverpool	Arthur, J. Kirkaldy	Balfour W. R. Peterhd.
Alexander, J. ditto	Ashmead, W. H. London	Ballantyne, J. Glasgow
Allan, W. Leith	Ashton, C. Liverpool	Ball, C. London
Allan, J. Glasgow	Asbt n. J. ditto	Balmain, J. South'mptn.
Allen, G. D. Southmptn.	Ashton, J. M. ditto	Bamber, P. Glasgow
Allen, J. London	Ashton, F. London	Banks, B. Falmouth
Allerton, R. ditto	Askew, W. Gainsboro'	Banks, S. London
Allingham, W. Sligo	Askew, W. Liverpool	Barber, W. London
Allison, G. London	Askew, T. H. London	Bardo, W. Newcastle
Alt, C. E. ditto	Aspinall, J. Liverpool	Barker, R. E. Bristol
Anderson, A. ditto	Aston, S. Liverpool	Barker, J. Sunderland
Anderson, G. H. Dougl's.	Atkey, H. Wigtown	Barker, R. London
Anderson, J. G. R. Fowey	Auckland, T. London	Barlow, R. P. ditto
Anderson, A. G. Glasgow	Austin, J. I. ditto	Barnaschoue, L. P. Milfd
Andrew, J. Kirkaldy	Avry, T. Newry	

Barnes, T. W. Sunderland	Bell, E. London	Bond, T. London
Barnes, R. Yarmouth	Bell, W. S. Goole	Borthwick, J. Leith
Barnes, J. L. verpool	Bell, F. W. Liverpool	Bosner, J. Liverpool
Barnes, J. Carlisle	Bellamy W. Greenock	Boswell, P. Bridgewater
Barnes, C. S. London	Bellerby J. London	Botterelli, W. London
Barnes, W. ditto	Belling, J. ditto	Boucher, F. T. Alloa
Barnes, G. ditto	Bendam, J. ditto	Bourne, S. London
Barnard, J. T. Montrose	Benham, G. ditto	Bowden, R. Dublin
Barnicoat, T. O. Carlisle	Bennett, C. Exeter	Bowden, T. London
Barrett, G. London	Bennett, W. Waterford	Bowden, J. ditto
Barrett, H. Belfast	Bennett, J. Liverpool	Bowness, J. ditto
Barrett, J. Penzance	Bentley, W. H. London	Boyce, J. Dover
Barrow M. London	Bentley, B. Liverpool	Boyd, E. London
Barrow, T. Liverpool	Bentley, J. A. ditto	Boyd, R. Wick
Barry, S. Cork	Bergin, P. London	Beyses, W. O. London
Barry, D. ditto	Bernard, C. London	Boyes, J. ditto
Barry, G. T. Dublin	Bernard, E. ditto	Bradford, J. London
Bartholomew W. H. Ludn	Bernard, H. P. ditto	Bradshaw, M. ditto
Barton, R. G. London	Beresford, J. G. Dundee	Branall, W. F. ditto
Barton, G. Berwick	Bertolacci, E. London	Branding, F. Newcastle
Barton, C. H. Liverpool	Bertram, J. Douglas	Branagan, C. Hartlepool
Barton, J. ditto	Berwick, W. London	Bray, A. C. London
Barton, J. T. ditto	Bethell, G. A. Shields	Brassey, W. H. Liverpool
Bartle, W. B. Hull	Bevan, S. Swansea	Breen, M. Galway
Bartley, E. Bristol	Bevan, W. London	Bremner, D. Aberdeen
Bass, W. L. Workington	Beverley, P. ditto	Brenchley, C. F. London
Bass, G. E. London	Beverley, B. ditto	Brennan, T. ditto
Bassett, E. H. ditto	Beverley, B. jun. ditto	Brent, F. Southampton
Bassett, B. ditto	Beveridge, M. Peterhd.	Brent, S. London
Bate, J. W. ditto	Bexer G. London	Bretton, D. Liverpool
Bates, J. F. ditto	Bexer, H. ditto	Bretton, G. Dublin
Bates, R. ditto	Bexer, W. J. ditto	Bretton, C. T. London
Bates, J. B. Newcastle	Bibby, T. Liverpool	Brewer, S. J. ditto
Bathurst, J. London	Billinga, J. London	Bridger, H. ditto
Batten J. ditto	Badley, W. ditto	Bright, J. ditto
Batten, G. Southampton.	Bingham, W. ditto	Bright, H. H. Hartlepool
Batters, E. Liverpool	Binning C. ditto	Briggs, H. Belfast
Baumbach, G. J. Poole	Bird, T. ditto	Brindsen, F. J. London
Baxendale, T. Liverpl.	Birdwood, R. Plymouth	Briscoe, E. Liverpool
Baxter, J. ditto	Birmingham, J. Cork	Britten, J. ditto
Bayliffe, J. London	Bishop, J. Stornoway	Britton, J. London
Baylis, A. London	Black, A. London	Britton, W. F. C. ditto
Beach, J. Shoreham	Blacker, L. ditto	Broadhead, J. Plymouth
Beak, G. Cardiff	Blackett, C. R. ditto	Broadfoot, P. Lynn
Beale, D. Liverpool	Bladon, J. Newport	Broadfoot, G. Liverpool
Bean, T. Bristol	Blaikie, J. Shields	Bromhead H. B. Bristol
Bean, W. F. Hull	Blain J. H. Grangemouth	Brooks, J. B. London
Bean, J. M. ditto	Blake, H. Banff	Brotherton, C. ditto
Bean, E. Liverpool	Blake, T. A. London	Broster, W. Leith
Bean, W. ditto	Blake, H. ditto	Brown, H. C. London
Beard, T. Gloucester	Blake, J. ditto	Brown, J. ditto
Beattie, T. London	Blakeman, M. ditto	Brown, D. ditto
Beaumont, J. N. Wtrfrd.	Blakesley, B. ditto	Brown, W. G. ditto
Braumont, E. London	Blakston J. ditto	Brown, W. ditto
Beaumont, C. ditto	Blanchard R. Southmpt.	Brown, J. ditto
Beck, R. London	Blease, T. S. Liverpool	Brown, W. G. ditto
Beck, G. Dover	Bliss, W. ditto	Brown, J. Wells
Fee, J. Chepstow	Bloom, F. ditto	Brown, E. Belfast
Bedford, N. P. Bristol	Blor, G. ditto	Brown, J. Berwick
Beedell, E. London	Blow, R. Grimsby	Brown, A. Guernsey
Beedell, J. ditto	Blyth, J. Leith	Brown, H. Glasgow
Beedle, G. K. ditto	Blythe, T. Liverpool	Brown, J. ditto
Beesley, G. Liverpool	Boddy, J. London	Brown, C. C. Gloucester
Beggs, W. ditto	Boles, R. S. Strangford	Brown, C. Milford
Ber, D. Dundee	Hold, J. Banff	Brown, R. B. Newcastle
Bell, G. Hull	Bolt, H. Bristol	Brown, G. Southampton
Bell, W. Newcastle	Bond, E. London	Brown, M. Kirkaldy
" S. ditto		Frown, E. Leith

Brown, T. Liverpool	Campbell, Archi. Lndn.	Chellew, R. Fowey
Brown, J. ditto	Campbell, J. Glasgow	Cherry, A. Bristol
Brown, T. ditto	Campbell, J. ditto	Chester, W. D. London
Brown, D'A. ditto	Campbell, R. Belfast	Chevalier, E.J. Manchstr
Browne, N. E. Bristol	Campbell, J. ditto	Chisholm, C. London
Bruce, G. Maldon	Campbell, D. ditto	Christie, A. London
Bruce, J. K. Glasgow	Campbell, D. Gloster	Christie, T. Glasgow
Bruce, J. Liverpool	Campbell, J. Inverness	Christopher, J. Colchestr
Bruce, J. Newcastle	Campbell, R. Newcastle	Christopherson, S. Presn
Bruce, R. Southampton	Campbell, C. Cambitn.	Church, J. London
Bryant, F. London	Campbell, C. Shields	Churchill, R. T. ditto
Bull, C. E. Wells	Candler, B. Abrysthw	Clanchy, D.J. ditto
Bull, J. Sunderland	Cannon, C. F. London	Clare, B. C. Liverpool
Bullen, J. M. Lynn	Cantell, H. Liverpool	Clark, S. London
Bunnell, G. E. London	Carolan, J. W. London	Clark, D. ditto
Bunting, J. B. ditto	Carpenter, A. Dublin	Clark, W. ditto
Bunting, T. Liverpool	Carlile, J. Whitehaven	Clark, R. H. ditto
Bunny, G. London	Carnachan, T. Wigtown	Clark, G. A. Liverpool
Burcham, J. G. Lynn	Carnegie, T. B. Co k	Clark, P. ditto
Buchan, G. D. Leith	Carnie, J. Hull	Clark, W. Dover
Burcher, W.C. Liverpool	Carnie, L. Leith	Clarke, C. J. Hull
Burden, G. K. ditto	Carr, M. Limerick	Clarke, T.W. Guernsey
Burgess, B. J. London	Carr, C. Newcastle	Clarke, T. H. Liverpool
Burgess, A. ditto	Carr, M. Liverpool	Claridge, J. London
Burgess, W. ditto	Carr, G. W. Yarmouth	Claxton, C. W. Coleraine
Burgess, A. ditto	Carr, J. Harwich	Clayson, T. Liverpool
Burke, W. Liverpool	Carr, W. A. London	Clayton, W. London
Buriton, H. London	Carrick, J. ditto	Clayton, J. ditto
Burnaby, R. ditto	Carroll, J. C. Hull	Clayton, G. ditto
Burnet, D. Liverpool	Carse, T. Leith	Clayton, G. Lyme
Burnett, A. Plymouth	Cartwright, C. S. Londn	Clayton, J. Liverpool
Burnard, H. P. ditto	Cartwright, H.A. ditto	Clayton, G. Glasgow
Burr, J. Liverpool	Carter, T. E. ditto	Clegg, T. Liverpool
Barrell, J. E. London	Carter, W. Shoreham	Cleary, M. ditto
Burridge, C. Glasgow	Carter, D. H. F. Bristol	Cleave, W. J. London
Burt, J. E. London	Cary, J. London	Cleave, E. ditto
Burt, E. J. ditto	Cashell, G. W. Liverpool	Cleland, J. Greenock
Burt, J. P. ditto	Cassell, F. Cork	Clements, J. London
Burt, J. J. T. ditto	Cassell, W. Cork	Clenaghan, A. Liverpool
Burton, W. H. ditto	Cassell, J. Liverpool	Clinton, J. ditto
Burton, H. ditto	Castle, R. H. B. London	Clogg, J. London
Burton, R. ditto	Castleden, M. J. ditto	Clouston, T. Dublin
Burton, W. ditto	Catchpole, E. Hu 1	Clubb, G. Greenock
Bussell, T. A. ditto	Caulier, H. London	Coats, G. C. Bow'ness
Butler, J. H. ditto	Cave, G. F. Liverpool	Coates, J. A. London
Butler, G. H. ditto	Chalnder, B. Ipswich	Cobb, J. S. London
Butler, N. Hartlepool	Chalker, W. C. London	Cobb, J. Yarmouth
Byrne, M. Liverpool	Chalmers, R. Dumfries	Cobham, C. T. London
Byrne, L. Dublin	Chambers, H. Plymouth	Cobham, G. S. ditto
Byrne, G. ditto	Chambers, E. London	Coble, P. G. Whitby
Byrne, D. Newcastle	Chambers, E. ditto	Cochran, T. Leith
Bywater, J. London	Chamberlain, W. S. do.	Cochrane, W. Liverpool
Cackett, F. J. Hartlepool	Chamberlain, Lt. L'pool	Cock, N. Liverpool
Caird, W. London	Chamberlain W. Londn.	Cock, J. A. Dover
Cairns, W. ditto	Champ, P. London	Cockburn, F. Wigtown
Calder, R. Glasgow	Channon, J. ditto	Cockburn, J. London
Callender, T. London	Chaplin, F. W. ditto	Cocke, R. Folkestone
Caldwell, R. Dublin	Chapman, R. ditto	Cocke, H. Southampton
Calton, E. Poole	Chapman, H. ditto	Cockett, J. Maldon
Cameron, E. M. London	Chappell, S. ditto	Cockshott, H. Limerick
Cameron, A. ditto	Chappell, J. C. Manchr	Cockshott, J. Liverpool
Cameron, C. Liverpool	Charles, G. Liverpool	Coghlan, W. Wexford
Cameron, D. Bowness	Charleton, N. G. Lancstr.	Cole, C. London
Cameron, R. Inverness	Charleton, G. Jersey	Cole, W. ditto
Campbell, A. Glasgow	Charlton, G. Newcastle	Cole, A. Cowes
Cameron, J. ditto	Chase, J. S. London	Cole, T. G. Deal
Campbell, A. London	Cheers, T. Liverpool	Coles, J. W. London
	Cheeseman, R.G. Weymth	Coles, C. ditto

Coleman, J. T. London	Crabbe, J. London	Dance, T. Dublin
Coleman, E. Gloucester	Craig, J. Liverpool	Daniell, C. London
Colquhoun, D. Southampton	Craig, W. Greenock	Daniell, E. C. ditto
Colquhoun, W. London	Craine, E. Liverpool	Daniel, J. ditto
Collier, H. ditto	Crane, J. Inverness	Darby, E. Liverpool
Collins, C. Drogheda	Crane, J. London	D'Arcy, A. M. London
Collins, E. London	Crascall, C. A. S. Dover	Davey, J. E. Southampton
Collins, M. ditto	Craven, O. London	Davey, M. A. Liverpool
Colton, J. Hull	Crawley E. London	Davids, J. Whitehaven
Compton, A. London	Creed, W. R. Dartmouth	Davidson, J. H. Westpt.
Commins, W. Ross	Crellin, R. Q. Douglas	Davie, R. Portsmouth
Connolly, G. Tralee	Crellin, J. Liverpool	Davie, M. Gloucester
Connolly, P. Dundalk	Cresswell, J. London	Davie, H. G. London
Conniff, J. Hull	Crew, H. C. ditto	Davies, H. Cardigan
Connor, E. Liverpool	Cribb, N. O. ditto	Davies, F. London
Connor, D. Hull	Croft, H. Bristol	Davies, R. Limerick
Conway, T. Liverpool	Crolly, P. Gloucester	Davis, T. Cardiff
Conway, E. ditto	Crombleholme, R. Prest.	Davis, W. London
Coombe, J. London	Crompton, G. F. London	Davis, W. R. Bristol
Coomer, J. Liverpool	Cronin, J. Drogheda	Davis, C. A. Hull
Cook, G. London	Crosbie, W. R. London	Davison, J. Shields
Cook, J. ditto	Crosbie, M. D. ditto	Dawkins, J. M. Liverpl.
Cook, E. ditto	Crosbie, H. W. Liverpool	Dawson, J. Greenock
Cooke, J. Glasgow	Cross, J. R. London	Dawson, W. Belfast
Cooper, G. London	Cross, J. ditto	Daw, R. Plymouth
Cooper, C. A. J. ditto	Crowe, J. ditto	Daws, R. London
Cooper, T. ditto	Cruickshank, W. Banff	Day, G. K. ditto
Cooker, F. G. Southampton	Cruickshank, J. ditto	Dealy, W. Ross
Cooper, T. Liverpool	Cruickshank, Liverpl.	Dean, J. Liverpool
Cooper, A. Portsmouth	Cruse, J. London	Dean, G. ditto
Cope, A. L. London	Cuddeford C. Plymouth	Dean, J. J. ditto
Cope, J. de, ditto	Cuffey, A. T. London	Dear, W. Cowes
Coomer, J. ditto	Cullen, E. ditto	Decible, S. G. Bristol
Corby, W. Dublin	Cullen, J. W. ditto	Dees, J. Newcastle
Corke, H. Southampton	Cullen, R. R. ditto	Delany, J. D. London
Cornish, T. Liverpool	Cullen, R. H. ditto	Delacourt, T. ditto
Corsair, W. Ipswich	Cullum, R. Newport	Delap, A. B. ditto
Cornish, C. London	Cullum, H. J. ditto	Dennan, J. London
Cornish, W. Falmouth	Culpeck, S. Grimsby	Denton, J. ditto
Corrigan, H. Bristol	Cumberland, R. E. Lon.	Denton, W. Liverpool
Cossins, W. H. Campbltn.	Cunning, H. ditto	Dering, C. London
Costello, C. Strangford	Cunningham, H. M. London	Devall, W. Scarborough
Costello, M. Glasgow	Cunningham, T. Maldon	Devlin, W. Leith
Cotterman, B. W. Yrmth.	Cunliffe, E. B. Beaumaris	Dewes, R. London
Cotterman, W. London	Cunningham, J. Manch.	Dick, W. Glasgow
Cotterell, W. Weymth	Cunningham, W. H. Lon.	Dickins, G. London
Coulson, J. P. Sunderld.	Cunningham, W. ditto	Dickenson, W. H. ditto
Coulson, H. W. Liverpool	Curdle, J. ditto	Dickson, W. Liverpool
Coulthurst, J. Liverpool	Curgenvan, P. ditto	Dicksou, J. Gainsboro'
Cound, T. Cardiff	Curle, W. H. Lancaster	Dipnall, S. S. London
Courroux, J. London	Cunningham, J. Manchr.	Disney, H. C. ditto
Court, W. B. Plymouth	Curran, J. London	Dixon, J. W. ditto
Courtenay, J. F. London	Curling, D. Cork	Dixon, R. ditto
Courtis, J. Bideford	Curnock, H. Bristol	Dixon, J. H. ditto
Covenay, J. London	Currie, D. Belfast	Dixon, W. Sunderland
Coveney, R. Deal	Currie, W. K. Leith	Dobbyn, W. Waterford
Coventry, R. Dundee	Cuthbertson, E. H. London	Dobbyn, W. Ross
Cowell, J. Plymouth	Cuthbertson, H. Glasgow	Dobbyn, W. Shields
Cox, C. J. London	Dale, J. Liverpool	Dobell, H. W. London
Cox, J. E. ditto	Dalgleish, D. Dumfries	Dobson, W. London
Cox, R. ditto	Dalgleish, C. Hartlepool	Dobson, G. Leith
Cox, R. W. ditto	Dally, S. London	Dockrill, W. R. Stran'r.
Cox, J. Shields	Daly, C. ditto	Dodd, J. Liverpool
Cox, C. Barnstaple	Daly, M. ditto	Dodd, J. W. London
Coxwell, H. C. London	Daly, P. Skibbereen	Dods, A. W. ditto
Covil, T. Liverpool		Dodman, J. C. ditto
Cardiff		Dodson, W. ditto
London		Doherty, T. London

Doherty, B.J. Skibbereen	Edwards, W. H. L'pool.	Ferguson, C. London
Doherty, E. Dublin	Edwards, J. Grimsby	Ferguson, R. Dumfries
Dodge, J. Plymouth	Edwards, J. Chester	Ferguson, S. London
Dolan, R. T. Newhaven	Edwards, C. London	Fermor, F. ditto
Donaldson, W. Belfast	Edwards, R. ditto	Fernyhough, R. ditto
Donelan, J. Londond'ry.	Elder, J. Ayr	Forrier, G. H. Dundee
Donlon, T. Liverpool	Elen, E. London	Ferris, T. Truro
Donnan, J. London	Ellerker, T. Hull	Ferrey, H. Liverpool
Doolley, M. ditto	Ellice, G. London	Finch, G. London
Dott, J. London	Ellis, G. ditto	Ficklin, G. ditto
Doubleday, T. Newcastle	Ellis, R. Liverpool	Finch, W. ditto
Douglas, W. B. Hull	Ellis, S. Waterford	Field, E. Cork
Douglas, G.M. Inverness	Ellis, J. Portsmouth	Fillingham, W. Goole
Douglas, J. W. London	Ellison, J. Liverpool	Finden, H. London
Dowley, T. W. ditto	Ellison, G. S. London	Findlay, W. Dundee
Dowsley, R. S. Dundalk	Elliott, W. S. Greenock	Finlay, W. Arbroath
Dowling, M. Dublin	Elliott, J. London	Finlon, R. London
Downey, J.C. Liverpool	Elliott, H. ditto	Fish, W. H. Liverpool
Doyle, Sir F. Loudon	Elston, G. Liverpool	Fish, S. ditto
Doyle, P. G. Drogheda	Elve, W. H. Dover	Fisher, R. ditto
Doyle, J. Wexford	Empson, B. Hull	Fitz, E. London
Doyle, W. London	Endie, C. J. London	Fitzgerald, A. H. ditto
Drew, N. ditto	Eunson, R. Kirkwall	Fitzgerald, M. ditto
Drew, H. T. ditto	Enst, W. Liverpool	Fitzgerald, G. ditto
Drew, E. Dublin	Earight, T. Londonderry	Fitzmaurice, G. ditto
Dudgeon, D. Sligo	Evans, G. London	Flanagan, R. ditto
Dudley, G. London	Evans, J. ditto	Flanders, R. Wisbeach
Dufus, J. Inverness	Evans, S. J. Liverpool	Fitzsimons, R. Bristol
Duffin, F. M. London	Evans, E. F. ditto	Fleming, J. London
Dunareq, J. D. Deal	Evans, F. ditto	Fleming, T. ditto
Dunn, P. Cork	Evans, J. Greenock	Fleming, W. Dublin
Dunn, A. London	Evans, P. Aberytwth	Fletcher, W. London
Dunbar, J. Port Glasgow	Evans, J. Belfast	Fletcher, J. ditto
Dunn, J. S. Sunderland	Evans, L. Cardigan	Fletcher, H. Liverpool
Duncan, L. C. London	Evans, M. Newport	Flett, J. London
Duncan, G. London	Evans, T. J. C. London	Flett, W. Kirkwall
Duncan, W. Glasgow	Everitt, J. W. ditto	Flewell, T. Plymouth
Duncan, F. Leith	Every, W. Liverpool	Flewker, W. G. L'pool
Dandas, R. London	Ewart, W. Leith	Flian, W. London
Dunning, J. ditto	Fairbairn, J. Bristol	Flint, J. ditto
Durkin, H. Southampton	Fairbairns, W. London	Flint, W. S. Newhaven
Durrant, T. Lowestoft	Faireloth, C. D. ditto	Flinter, J. London
Dutton, J. F. London	Fairman, J. N. ditto	Flynn, J. ditto
Dutton, G. ditto	Fallon, J. ditto	Flower, G. J. Maryport
Duvally, D. Galway	Falls, F. K. ditto	Fogden, J. London
Dwight, F. M. London	Falvey, H. L. ditto	Foggo, W. Stockton
Dyas, J. H. Liverpool	Fanning, M. Liverpool	Foley, J. Liverpool
Dyer, H. S. Leith	Fanning, T. E. Carlisle	Foot, W. London
Dyer, C. Southampton	Fanning, J. Waterford	Foot, J. ditto
Dyke, G. C. London	Fanquhar, J. D. ditto	Foot, A. Bristol
Dymott, G. Southampton	Fanquhar, J. ditto	Forbes, J. Liverpool
Dysart, T. Dublin	Farn, G. Portsmouth	Ford, H. London
Dysart, A. Londonderry	Farnworth, A. Folkestone	Ford, J. Greenock
Earle, W. N. London	Farnworth, H. Liverpool	Ford, H. Folkestone
East, W. Liverpool	Farr, H. London	Forder, H. London
Easton, A. London	Farrell, J. ditto	Forder, C. Grimsby
Eaves, R. Liverpool	Farrell, E. Cork	Foreman, T. Liverpool
Eckley, J. London	Farren, B. London	Forrester, W. Southptu.
Eden, G. J. ditto	Faul, E. K. St. Ives	Forster, R. Dublin
Edgar, E. A. ditto	Fawcett, P. Perth	Forster, H. D. R. London
Edgar, J. Liverpool	Fawcett, J. Hartlepool	Forster, A. ditto
Edinburgh, R. Lond.	Fawcett, T. E. Preston	Forster, J. ditto
Edmondson, G.E L'pool.	Fear, C. J. Bristol	Forsyth, J. J. Liverpool
Edmonds, J. W. Dartmb.	Fenning, J. N. London	Forsyth, J. Glasg.
Edwards, S. P. Liverpl.	Fenton, T. Cork	Foster, J. ditto
Edwards, J. B. ditto	Fenton, W. London	Foster, T. Liverpool
Edwards, W. H. ditto		Foubister, J. W. Glasg.

Fowler, C. C. London	Gibney, J. Liverpool	Grasy, N. Greenock
Fox, J. Liverpool	Gibson, C. G. Plymouth	Greaves, H. P. London
Fox, W. ditto	Gibson, J. London	Greaves, A. ditto
Fox, J. London	Gibson, W. Glasgow	Green, C. Liverpool
Foxwell, F. Liverpool	Gibson, J. M. Bristol	Green, C. E. London
Foxwell, W. E. London	Gibson, J. C. London	Green, J. J. ditto
Foy, W. London	Gibson, J. D. T. Liverpool	Green, R. M. Liverpool
Foyster, J. Port Glasgow	Gibney, J.	Green, W. ditto
Fraadd, E. London	Gilbert, W. M. London	Green, G. Southampton
Fraser, C. M. Ballina	Gilbert, T. F. Bristol	Greenwood, H. H. Gl'sg.
Fraser, A. C. London	Gilbert, H. Liverpool	Gregor, W. Aberdeen
Fraser, G. A. ditto	Gilchrist, W. Dundee	Gregory, J. L. London
Fraser, W. Liverpool	Gildea, R. Coleraine	Grey, G. Liverpool
Freelove, P. H. London	Giles, J. B. London	Grimm, J. ditto
Freer, R. ditto	Gillilan, H. Leith	Grimm, W. Dublin
Freeman, T. J. Harwich	Gill, C. Boston	Grieve, D. Grimsby
Freeman, T. Cardiff	Gill, J. R. Liverpool	Grieve, J. Irvine
Freeman, G. Dublin	Gill, B. W. ditto	Griffiths, G. London
French, R. London	Gilliland, J. Londonderry	Grocott, W. E. Liverpool
French, A. C. Manchstr.	Gillespie, A. Glasgow	Gronow, W. R. Swansea
French, A. Liverpool	Gillham, R. Barnstaple	Groom, J. K. Rye
French, H. Hartlepool	Gillard, R. London	Grose, F. J. Padstow
Freshfield, F. Cork	Gilroy, W. Newcastle	Grose, J. Penzance
Fricker, B. London	Glasson, J. Falmouth	Grudgefield, R. Arundel
Frise, J. Hull	Glover, E. Liverpool	Grunsell, G. Cardiff
Frizell, E. Ross	Godfrey, W. H. Cardiff	Gunn, W. Kirkwall
Frost, S. London	Godfrey, W. W. Belfast	Gunn, G. M. London
Frost, H. ditto	Godson, G. London	Guthrie, W. Dublin
Frost, J. ditto	Gobie, J. Sunderland	Guy, J. London
Fry, C. O. ditto	Goff, W. Southampton	Guy, T. Newcastle
Fuller, E. Liverpool	Golden, T. Folkestone	Gwynn, G. C. Bristol
Fuller, T. Newhaven	Goldie, J. M. London	Gwynn, J. Liverpool
Fuller, G. Grimsby	Goldsmith, C. Hull	Gyles, J. P. Liverpool
Fullerton, F. Hull	Goodden, J. Southampton.	Habbijam, J. London
Fyne, T. N. Leith	Goodwin, E. London	Haddon, T. R. London
Fyre, R. Greenock	Goodwin, R. C. ditto	Haddon, J. Alloa
Gainfoot, G. Belfast	Goodwin, J.	Haggard, G. London
Gainer, S. Gloucester	Gooch, R. S. H. ditto	Hall, W. E. Stockton
Gardiner, J. Arbroath	Goold, H. Liverpool	Haines, J. Folkestone
Galbraith, B. B. Cork	Gordon, T. Glasgow	Hale, C. M. B. Gloucester
Gale, T. Liverpool	Gore, J. Liverpool	Hale, J. B. London
Galton, E. E. London	Gossett, A. Bideford	Hale, J. Newcastle
Gallop, R. Hull	Gossett, J. London	Hale, W. W. Bristol
Galloway, J. Dundee	Gough, K. H. ditto	Hale, P. Hartlepool
Gamblen, S. Portsmouth	Gough, J.	Halden, A. W. Leith
Gardiner, A. Greenock	Gough, W. Liverpool	Hall, G. H. Bristol
Gardiner, J. T. London	Gould, J. ditto	Hall, A. H. Liverpool
Gardner, F. G. ditto	Gould, W. ditto	Hall, P. Glasgow
Gardner, F. W. ditto	Goulding, W. London	Hall, J. J. London
Gardner, H. J. ditto	Goulter, T. M. Bristol	Hall, W. Dublin
Gardner, J. ditto	Gowland, R. London	Hallett, H. Dartmouth
Gardner, J. T. ditto	Gowing, A. D. Lowestoft	Hallowes, R. C. London
Gardner, W. P. Dublin	Gowry, T. Manchester	Halpin, N. Dublin
Gardner, J. A. ditto	Grace, J. London	Hamel, F. J. London
Gates, H. Berwick	Grady, T. ditto	Hamel, F. H. ditto
Gatherer, J. Lerwick	Grafton, J. Newry	Hamilton, D. Belfast
Gavin, D. Leith	Graham, D. London	Hamlyn W. London
Gavin, C. S. Sunderland	Graham, J. S. Glasgow	Hammond, C. ditto
Gay, D. Rochester	Graham, J. L. London	Hammond, N. Ulster
Gee, E. Liverpool	Graham, W. Hull	Hampton, A. A. London
Gem, F. D. London	Graham, T. Newcastle	Hancock, R. G. ditto
Gendle, J. H. ditto	Graham, R. Shields	Hawkin, R. Liverpool
Genn, J. H. Liverpool	Grant, J. London	Hanley, J. Bristol
George, R. R. London	Graves, J. Southampton	Harley, T. Newcastle
George, E. L. Liverpool	Gray, A. F. Glasgow	Hanlow, J. Liverpool
Gibbs, W. Cardiff	Gray, R. London	Hanney, W. London
Gibbs, H. London	Gray, W. Sligo	Harbord, H. Hull

Harbord, W. O. London	Heritage, J. H. London	Horne, J. Aberdeen
Hardgrove, T. D. Hull	Hesketh, W. Liverpool	Horsfall, J. London
Hardie, J. Ross	Hester, L. Hull	Horwood, J. Bristol
Hardie, P. H. Leith	Hester, H. H. Plymouth	Hosken, R. F. London
Hardy, G. London	Hewett, W. London	Hourigan, T. ditto
Harding, D. S. ditto	Heydon, W. F. ditto	How, T. ditto
Harding, J. ditto	Heyward, C. Folkestone	Howard, J. ditto
Harding, J. Liverpool	Heyward, J. ditto	Howard, T. ditto
Hargreaves, T. ditto	Hibbord, A. London	Howson, B. ditto
Hargreaves, J. ditto	Hicks, H. Padstow	Hoyle, W. Waterford
Harkness, W. London	Hicks, R. Ramsey	Huddleston, J. F. Dublin
Harman, W. ditto	Hicks, J. London	Hudson, C. London
Harris, J. ditto	Higman, W. W. Fowey	Hudson, T. ditto
Harris, G. ditto	Hilditch, W. Liverpool	Hudson, T. Whitehaven
Harris, J. ditto	Hill, A. Belfast	Hughes, E. B. London
Harris, D. H. ditto	Hill, J. Dundee	Hughes, G. ditto
Harris, S. ditto	Hill, W. Liverpool	Hughes, M. ditto
Harris, H. ditto	Hill, W. B. ditto	Hughes, G. W. Wexford
Harris, L. ditto	Hill, W. ditto	Hughes, J. Dartmouth
Harris, J. K. ditto	Hill, C. T. London	Hughes, J. W. Beaumaris
Harris, W. Liverpool	Hill, G. H. ditto	Hughes, T. Liverpool
Harrison, E. London	Hill, J. ditto	Hull, T. London
Harrison, D. ditto	Hill, J. O. T. ditto	Hull, W. Liverpool
Harrison, G. ditto	Hillman, R. ditto	Hunby, W. ditto
Harrison, G. Southampton	Hind, W. Irvine	Hume, S. London
Hart, J. J. London	Hinton, W. H. London	Hume, J. M. Liverpool
Hart, N. ditto	Hinks, W. Southampton	Humphreys, W. L. M. Sw.
Harvey, G. B. ditto	Hingston, G. Plymouth	Humphries, D. Llanely
Harvey, J. ditto	Hirst, T. J. London	Hunt, W. B. London
Harvey, F. ditto	Hitchens, H. ditto	Hunt, C. E. ditto
Harvey, G. F. Plymouth	Hoar, J. ditto	Hunt, W. H. ditto
Harwood, R. J. London	Hoare, J. ditto	Hunter, C. Jersey
Hasler, W. Dublin	Haare, A. C. Southampton	Hunter, G. London
Hassell, W. London	Hobson, J. L. London	Hunt, H. A. Lyme
Hassell, J. Bristol	Hobson, W. D. Ross	Huntley, J. Southampton
Hast, H. C. London	Hobson, H. Liverpool	Hurd, J. London
Hast, R. G. ditto	Hodder, J. F. M. Greenk.	Hurst, J. Hull
Hast, H. C. ditto	Hodge, S. W. London	Hurst, J. London
Hather, E. Hull	Hodges, J. W. ditto	Hurrell, J. W. ditto
Hatt, J. Shoreham	Hodgson, C. Stockton	Hussey, J. Liverpool
Haverkam, G. London	Hodgson, G. Dublin	Hutchinson, J. Kirkaldy
Hawken, J. L. Padstow	Hodgson, R. Hartlepool	Hutton, J. Falmouth
Hawker, J. H. Liverpool	Hodgson, W. Lancaster	Hynes, T. Dublin
Hawkins, J. R. London	Hodgson, W. J. Hartlepl.	Ilberry, R. Liverpool
Hawkins, W. Liverpool	Hoffmeister, C. J. Lond.	Image, C. Wisbeach
Hay, P. T. ditto	Hogan, J. Limerick	Imrie, W. Tralee
Hayton, J. P. Scarborough	Hoggan, J. Glasgow	Inglis, T. London
Hayton, P. Montrose	Holden, R. Fowey	Inglis, H. ditto
Hayton, J. Whitehaven	Holden, W. Liverpool	Innes, P. S. Wigtown
Hayward, R. Liverpool	Holden, J. ditto	Innes, R. V. Wigton
Hayward, W. Portsmouth	Holder, F. M. ditto	Innes, T. Liverpool
Head, J. J. Ipswich	Hollingworth, E. Lond.	Innis, A. London
Hearn, O. Exeter	Hollis, T. Lynn	Ireland, R. ditto
Hearn, R. C. Newhaven	Holloway, J. Liverpool	Irish, J. L. ditto
Hearn, B. U. ditto	Holmes, W. H. St. Ives	Irving, C. F. ditto
Heath, H. Harwich	Holmes, C. S. London	Irving, M. ditto
Heath, R. K. London	Holmes, W. London	Irving, C. ditto
Heatley, J. C. F. Ipswich	Holmes, J. Liverpool	Irwin, J. Shields
Heaton, J. Liverpool	Holmes, W. H. Penzance	Ise, E. Hull
Heaven, J. C. Bristol	Holmes, J. E. Hartlepool	Jack S. Greenock
Henderson, R. London	Holtom, C. London	Jackson, R. Newcastle
Henderson, J. B. ditto	Honeywill, A. ditto	Jackson, F. London
Henderson, S. Sligo	Hooley, W. H. Liverpool	Jackson, J. Hull
Henry, W. Liverpool	Hooper, H. H. London	Jackson, C. Liverpool
Henry, J. L. Sunderland	Hooper, L. Portsmouth	Jackson, J. R. Dublin
Henry, J. Q. Whitley	Hope, W. Liverpool	Jackson, T. Bridgwater
Herbert, J. London	Hope, S. T. London	Jackson, C. Bridport
Herbert, C. ditto	Hopkins, G. S'ampton.	

Jago, J. R. Liverpool	Keating, W. P. London	Lamb, W. London
Jakeway, S. Bristol	Keefe, R. ditto	Lambe, A. Dublin
James, J. Wigtown	Keen, A. B. Plymouth	Lambert, J. Waterford
James, J. H. London	Keeue, J. B. London	Lancaster, S. Newtort
James, J. C. ditto	Kellar, J. Glasgow	Land, H. ditto
James, R. Bristol	Kelly, J. W. Dublin	Landells, T. Plymouth
James, R. Arundel	Kelly, J. T. ditto	Lane, R. G. Poole
Janney, J. Hull	Kelly, A. Poole	Lane, H. London
Japp, R. Liverpool	Kelly, T. Liverpool	Lane, T. W. Gloucester
Jarvis, C. Bristol	Kelly, T. W. ditto	Lang, J. P. Liverpool
Jefferson, H. Hull	Kelly, E. London	Langdon, W. Bridgwr.
Jefferson, T. London	Kemp, J. Liverpool	Langmead, E. Plymouth
Jeffries, J. R. ditto	Kemp, G. London	Larkins, W. London
Jelly, W. C. ditto	Kempe, W. H. B. Londn.	Laurie, A. Liverpool
Jenkins, M. Liverpool	Kendall, W. Liverpool	Lavington, T. London
Jenkins, J. ditto	Kennedy, R. Caernarvon	Law, F. ditto
Jenkins, W. L. Cardiff	Kenny, W. Liverpool	Lawrence, E. C. Exeter
Jenkins, W. E. London	Keogh, J. W. Colchester.	Lawrence, W. London
Jennings, A. Belfast	Kerr, R. Greenock	Lawson, E. C. Hartlepl.
Jennings, W. S. Gloster	Kerford, J. A. Liverpool	Learmond, T. London
Jennings, W. ditto	Kerr, A. J. Greenock	Learmond, I. ditto
Jeit, T. London	Kerr, G. Dundee	Learmond, J. D. L. ditto
Jewitt, J. Hull	Kerridge, N. Liverpool	Ledger, R. ditto
Johns, E. London	Kerswell, A. H. Plymth.	Lee, J. C. Liverpool
Johnson, C. D. ditto	Kerswell, H. ditto	Lee, J. Liverpool
Johnson, J. ditto	Keys, S. Shields	Lee, W. London
Johnson, J. ditto	Kidd, D. Gainsborough	Lee, H. ditto
Johnson, J. Southampton.	Kilgour, R. S. Shields	Lee, R. E. ditto
Johnson, J. Liverpool	Kilroy, A. P. London	Lee, W. F. ditto
Johnson, G. Aberdeen	Kiug, T. Greenock	Lee, T. ditto
Johnson, J. L. Leith	King, J. Liverpool	Leeming, W. Dovor
Johnson, W. London	King, J. T. ditto	Le Feuvre, E. P. London
Johnston, T. ditto	King, W. London	Le Froy, G. B. ditto
Johnstone, T. M. Wdgbe.	King, W. ditto	Legge, H. W. ditto
Johnstone, J. London	King, J. ditto	Legge, J. A. ditto
Johnstone, J. C. Livrpl.	King, J. ditto	Le Huray, A. Guernsey
Jones, E. London	King, E. ditto	Leitch, N. Greenock
Jones, W. ditto	King, J. ditto	Leithhead, H. Liverpool
Jones, C. ditto	King, J. ditto	Lemon, C. Bristol
Jones, W. ditto	King, P. M. Cork	Lemon, S. B. London
Jones, R. ditto	Kinseley, G. Dublin	Lemon, C. ditto
Jones, E. ditto	Kinsey, J. Liverpool	Lennox, D. Glasgow
Jones, W. Liverpool	Kirby, W. London	Lennox, D. Teignmouth
Jones, H. B. ditto	Kirk, J. H. Sunderland	Leonard, F. M. Cardiff
Jones, J. ditto	Kirkus, H. Hull	Leonard, E. Liverpool
Jones, J. ditto	Kirmas, T. H. ditto	Le Sueur, P. J. London
Jones, E. ditto	Kitson, W. B. London	Lesslie, I. ditto
Jones, C. ditto	Kitson, H. ditto	Lethem, J. Leith
Jones, R. ditto	Kitt, J. Liverpool.	Levett, W. London
Jones, T. Preston	Kneller, J. L. London	Lewin, J. E. C. ditto
Jones, E. Hull	Knewstub, R. ditto	Lewis, R. Liverpool
Jones, J. ditto	Knight, V. Leith	Lewis, J. G. London
Jones, W. C. Chester	Knight, W. London	Lewis, J. ditto
Jones, J. W. Guernsey	Knight, J. H. ditto	Leyden, T. ditto
Jones, J. Bristol	Knott, J. Liverpool	Lilly, F. J. Folkestone
Jones, J. P. ditto	Knowler, H. Southmpn.	Lillie, J. H. London
Joyce, C. Liverpool	Knox, M. London	Lingham, W. ditto
Joyce, H. Liverpool	Lacey, W. T. A. Stmpn.	Lindsay, J. Camp'town
Joyce, F. London	Lacey, J. B. Liverpool	Lindsay, H. Maryport
Joyn, R. Belfast	Lacy, R. London	Linell, J. W. London
Jupp, C. H. Leith	Laron, J. E. Folkstone	Linton, J. ditto
Kavanagh, T. Liverpool	Laffan, M. Dublin	Liske, J. Southampton
Kavanagh, M. M. ditto	Laidlaw, T. Glasgow.	Lister, J. W. Hull
Kavanagh, M. Limerick	Lakeman, J. B. London	Little, J. Greenock
Kavanagh, G. Cork	Laor, J. ditto	Livingstone, D. Liverpl.
Keane, T. J. Cork	Lambert, H. ditto	Lloyd, S. ditto
Kearney, P. Liverpool		Lloyd, W. H. Galway
		Lloyd, W. S. Gloster

Lloyd, J. S. Bristol	Mabon, R.H.D. Woodbg.	Mc'Cain, C. Gloucester.
Lockhart, L. Douglas	Main, J. A. London	M'Callum, W. Aberdeen
Longworth, G. London	Main, R. London	M'Cann, J. London
Lonsdale, J. R. Liverpl.	Main, H. S. Greenock	M'Causland, M.S.H. Liv.
Lorden, S. Southampton	Main, R. Newport	M'Clelland, S. ditto
Lorimer, J. Dundee	Major, S. Liverpool	M'Clure, D. ditto
Loughuan, N. Dublin	Mallet, A. G. Falmouth	M'Comb, E. ditto
Loutitt, S. J. London	Malley, S. Bideford	M'Connell, J. Douglas
Love, T. Cowes	Mairaison, W. London	M'Connachie, W. Livp'l
Love, T. H. St. Ives	Maltby, G. ditto	M'Cormack, J. Limerick
Love, J. Liverpool	Manby, W. Newcastle	M'Cormack, J. Chester
Loveless, J. H. London	Manley, G. Bristol	McCracken, H.J. Belfast
Loveluck, W. Swansea	Manson, W. London	McCreadie, W. Irvine
Lovibond, J. Bridgwatr.	Maun, J. M. ditto	M'Ulloch, J. London
Low, J. Dundee	Marriott, G. ditto	M'Culloch, J. W. ditto
Low, D. W. Leith	Marsden, J.J. Liverpool	M'Dermott, C. M. ditto
Low, W. H. London	Marshall, B. Alloa	M'Donald, S. Liverpool
Lowday, W. Liverpool	Marshall, F. Kirkaldy	M'Donald, A. London
Lowe, O. G. London	Marshall, J. Perth	M'Donald, J. ditto
Lowe, A. ditto	Marshall, R. Lancaster	M'Donnell, C. ditto
Lowry, J. ditto	Marshall, W. Whitehavn	M'Dougall, D. Glasgow
Lowth, H. Londonderry	Marshall, W. London	M'Dougall, J. Greenock
Lowther, P. R. Hull	Marshall, G. ditto	M'Dowall, P. Wexford
Lucas, H. A. London	Martin, G. Leith	M'Dowell, B. N. Belfast
Luce, R. Liverpool	Martin, G. Liverpool	McEntee, J. ditto
Lucock, J. London	Martin, J. ditto	McEntegart, J. Liverpool.
Ludlow, E. W. Liverpl.	Martin, J. Bristol	M'Gillivrie, D. Cardiff
Luya, H. C. ditto	Martin, T. ditto	M'Gilvray, H. Poole
Lyell, A. Aberdeen	Marvin, W. W. London	M'Gregor, H. Greenock
Lynch, J. Hartlepoo	Mason, J. Hull	M'Gregor, J. Pt. Glasg. w.
Lynch, J. London	Mason, J. Sunderland	M'Guinness, J. E. Dublin
Lynch, R. ditto	Mason, W. Liverpool	M'Guire, J. Westport
Lyne, R. S. ditto	Mason, J. H. London	M'Guire, J. Limerick
Lynn, W. F. ditto	Masservy, C. B. Livrp.	M'Illwraith, W. Glasgow
Lyon, J. Greenock	Masservy, D. M. ditto	M'Intosh, F. W. London
Lyons, T. S. Cork	Massett, A. M. London	M'Intyre, D. Greenock
Macdonald, A. Cmptn.	Masson, W. ditto	M'Intyre, P. ditto
Macdonald, G. Invernes.	Matthe, J. R. Leith	M'Kay, J. Belfast
Macdonald, R. ditto	Matthew, G.W. Montrose	M'Kenzie, J. Drogheada
Macdonald, R. London	Matthews, W. J. Glsgw.	M'Killop, F. A. Glasg.w.
Macfarlane, A. Aberdeen	Matthew, W. Exeter	M'Laren, A. J. Liverpl.
Macfie, J. G. Dublin	Matthews, M. Londondry	M'Lellan, D. Newhaven
Mackay, S. Southampton	Matthews, T. M. Loudon	M'Leland, A. Liverpool
Mackay, J. H. London	Maunsell, D. C. ditto	M'Leod, R. G. ditto
Mackay, A. Liverpool	Mawlam, T. Stockton	M'Millan, J. Hartlepoo
Mackay, R. London	Maxton, L. M. Bridport	M'Millan, A. Rochester
Mackenzie, K. Aberdeen	Maxwell, E. Carnarvon	M'Millar, J. London
Mackenzie, T. London	Maxwell, J. D. Llanelli	M'Mullen, R. ditto
Mackenzie, J. Hartlep.	Maxwell, J. Liverpool	McMullen, R. Dublin
Mackie, J. Liverpool	May, G. H. Lowestoft	M'Murray, J. Liverpool
Maclean, W. London	May, W. T. Portsmouth	McNab, A. Lynn
Maclean, E. ditto	Mayall, J. London	McNab, C. Teignmouth
Maclean, H. J. ditto	Maylor, P. B. Liverpool	McNaughten, R. Glasg.w.
Maclean, F. ditto	Mayne, A. ditto	McNaughton J. Leith
Maclean, C. H. ditto	M'Adam, R. ditto	McNevin, E. Liverpool
Maclean, W. C. Portsm.	M'Allister, C. ditto	McPhee, J. London
Maclean, W. G. ditto	M'Allister, P. ditto	McPherson, C. Greenock
Macleay, A. R. Newcastl.	M'Allister, J. Dublin	McPherson, J. London
Macnamara, J. Liverpl.	M'Allister, P. P. ditto	McQuaile, W. ditto
Macphail, D. Campbletn.	M'Allister, S. Greenock	McRae, D. Inverness
Macpherson, G. Leith	M'Allum, D. L. Newcastle	McRobbie, J. Glasgow
Macqueen, J. London	McAnally, C. Coleraine	McShea, F. Stocktn
Macqueen F. M. Beaums.	M'Ardle, J. Liverpool	McWilliam, J.O. London
Macready, W. Dublin	M'Arthur, D. Raingate	Meader, W. H. London
Magdin, H. London	M'Aulay, A. Greenock	Meakin, W. ditto
Maggs, J. ditto	M'Bain, W. Liverpool	Mearns, J. Stockton
Maggs, J. ditto	M'Bride, H. M. ditto	Measor, W. B. London
	McBride, W. London	Meddins, J. Liverpool

Meeker, W. P. Bristol	Morgan, F. D. Liverpool	New, C. London
Meikle, B. C. Ramsey	Morgan, J. F. Exeter	Newman, W. ditto
Mellish, J. B. London	Morgan, J. Milford	Newman, J. M. ditto
Mellish, C. ditto	Morgan, R. H. London	Newmarch, G. ditto
Mellor, J. Hull	Morgan J. ditto	Newsom, H. F. T. ditto
Melville, J. Dundee	Morgan, H. V. ditto	Nichol, T. Stockton
Mercier, C. E. London	Morison, R. Greenock	Nicholas, R. H. Newport
Messenger, J. A. ditto	Morley, G. Bristol	Nicholls, C. London
Metcalf, G. Hull	Morley, R. Liverpool	Nicholls, F. C. ditto
Metcalf, G. London	Morpew, J. London	Nicholls, J. ditto
Mill, F. A. Liverpool	Morris, W. B. ditto	Nicholson, M. ditto
Middleship, W. London	Morris, T. B. Bristol	Nicholson, F. C. H. Leith
Middleton, F. Liverpool	Morris, T. Caernarvon	Nickson, E. Liverpool
Midlane, J. P. London	Morris, J. Liverpool	Nicol, W. Bideford
Millar, J. Dumfries	Morris, J. London	Nisbett, R. M. Gooe
Millar, R. Hartlepoo	Morris, J. ditto	Niven, T. Cardiff
Miller, D. Belfast	Morrison, J. ditto	Nixon, A. C. London
Miller, W. Grangemouth	Morrow, J. Woodbridge	Nixon, J. ditto
Miller, W. M. Dundalk	Mortimore, G. A. London	Nokes, R. C. ditto
Miller, G. Arundel	Moses, J. Liverpool	Norbury, J. Liverpool
Miller, T. S. Waterford	Moseley, E. ditto	Norman, C. H. London
Miller, W. C. Liverpool	Moss, B. London	Norman, R. F. London
Miller, J. ditto	Moss, T. Liverpool	Norman, R. A. Rochester
Miller, H. London	Mortimer, T. Liverpool	Nose, J. J. London
Miller, D. T. ditto	Mostyn, E. Perth	Nott, W. Liverpool
Millet, J. C. Penzance	Mostyn, L. W. Liverpool	Nutting, D. ditto
Milligan, H. Wick	Mostyn, T. P. London	Oades, W. London
Mills, F. V. London	Moutray, J. J. Newry	Oakes, W. ditto
Mills, W. T. ditto	Moylan, D. Limerick	O'Brien, W. Dublin
Milner, W. H. ditto	Moxley, W. London	O'Brien, H. London
Minn, R. H. Southampton	Moxon, R. R. Mull	O'Beirne, M. G. Sligo
Minor, R. Truro	Moxon, J. London	O'Connell, M. G. London
Minter, B. Folkestone	Mudie, J. Liverpool	O'Dea, J. ditto
Minter, D. London	Muir, W. Greenock	O'Donaghue, M. Cork
Mitchell, J. Leith	Muir, D. G. Lerwick	O'Dowd, J. London
Mitchell, R. B. Yarmouth	Muirhead, A. London	O'Halloran, M. Glasgow
Mitchell, T. M. Sandrid.	Mullins, S. ditto	O'Loghan, G. London
Mitchell, G. Portsmouth	Mulvey, J. ditto	O'Rourke, J. Liverpool
Mitchell, C. T. Plymton	Munday, G. P. ditto	O'Toole, D. Boston
Mitchell, R. Liverpool	Munday, W. ditto	Obree, T. Southampton
Mitchell, W. H. London	Mundy, J. ditto	Ogilvie, R. A. London
Mitchell, G. R. ditto	Murnin, J. Liverpool	Ogilvy, C. ditto
Mitchell, G. ditto	Murphy, A. Dublin	Olfeld, R. Liverpool
Mitchell, F. D. ditto	Murphy, P. Waterford	Oldham, J. London
Mold, W. Southampton	Murphy, J. R. London	Oldrey, T. ditto
Molony, F. London	Murray, J. Liverpool	Oliver, R. Liverpool
Molyneux, W. ditto	Murray, G. Cardiff	Oliver, E. T. London
Monger, W. E. ditto	Musgrave, E. D. Liverpool	Oram, R. E. S. ditto
Monkhouse, J. Liverpool	Mutlow, C. W. London	Oram, G. R. ditto
Monro, J. ditto	Mutter, G. Dundee	Ord, G. Glasgow
Monro, R. Leith	Myers, N. London	Orme, W. P. London
Monteill, J. London	Nagle, W. Waterford	Ormsby, T. Liverpool
Montgomery, S. Hull	Nance, J. Sunderland	Osbon, J. Newhaven
Moody, C. Bristol	Nanson, I. H. Leith	Osborne, E. Liverpool
Moon, T. London	Napier, F. London	Overton, H. London
Moore, J. Swansea	Nash, W. M. Ramsgate	Overton, C. ditto
Moore, P. Cork	Neave, J. London	Owen, O. H. Folkestone
Moore, J. Belfast	Neale, J. ditto	Owens, J. London
Moore, W. P. Hull	Nedham, G. F. ditto	Packett, F. Swansea
Moore, J. London	Needs, J. Lyne	Pagan, D. C. Dumfries
Moore, W. ditto	Neighbour, A. London	Padgen, E. Hartlepoo
Moore, T. S. ditto	Neill, A. ditto	Page, E. Southampton
Moore, J. Liverpool	Neill, W. ditto	Page, H. Liverpool
Moorhead, J. London	Neillson, W. ditto	Paine, T. London
Morron, G. ditto	Nesbitt, W. London	Palmer, W. H. Yarmath.
Moran, P. Hull	Neville, R. ditto	Palmer, C. R. Falmouth
Morgan, T. Liverpool		
Morgan, E. ditto		

Palmer, S. London	Pierce, J. London	Quick, J. London
Park, G. A. Bristol	Pigot, H. B. ditto	Quick, R. ditto
Parke, C. London	Pigott, R. H. G. F. ditto	Quill, R. S. Scilly
Parker, R. ditto	Pilar, J. Plymouth	Quinton, H. T. Bristol
Parker, J. F. Southampton	Pilmore, D. Shoreham	Raby, W. S. London
Parker, R. D. Portsmouth	Piper, J. Rochester	Raiford, G. R. Jersey
Parkinson, R. Liverpool	Pirie, J. Leith	Raggett, R. Colchester
Parkinson, W. Hartlepool	Pirie J. Campbeltown	Raggett, G. B. Dover
Parry, W. E. London	Pitcairn, W. London	Ranger, C. W. London
Parry, C. ditto	Pithie, M. B. Stornoway	Raitt, A. C. ditto
Parry, J. Liverpool	Pittar, T. J. London	Ralph, E. Plymouth
Parsons, A. London	Pittman, F. Swansea	Ralph, J. Chester
Parsons, G. ditto	Platten, R. Lynn	Ralph, J. London
Parsons, W. C. ditto	Plowman, C. E. London	Ranell, D. R. ditto
Pascoe, J. R. C. Penzance	Plunkett, V. V. ditto	Ramsay, J. Greenock
Part, S. Leith	Pocock, C. M. ditto	Ramsay, W. B. Plymth.
Patrick, D. P. London	Poliard, C. B. ditto	Randall, E. Truro
Partridge, R. London	Poole, W. H. Fleetwood	Randall, J. London
Paterson, J. Limerick	Poole, W. H. Lancaster	Rankin, R. Liverpool
Paterson, D. Leith	Poole, H. R. London	Ratcliffe, H. ditto
Paton, R. M. London	Pooley, W. A. ditto	Rawling, J. Jersey
Patterson, J. Belfast	Pooley, A. ditto	Raysford, J. Liverpool
Patterson, T. Leith	Pope, R. Sunderland	Rayner, J. R. Newcastle
Patterson, M. Truro	Porter, R. Montrose	Rea, R. Dublin
Patteson, E. London	Potbury, J. Liverpool	Rea, C. Plymouth
Pattison, F. W. ditto	Potbury, T. London	Read, R. Cork
Pattison, H. Milford	Potbury, R. Liverpool	Read, S. Liverpool
Paul, T. ditto	Potter, C. ditto	Read, W. K. London
Pawlett, J. Liverpool	Pounce, J. H. London	Reader, T. W. Preston
Paxton, J. London	Powell, F. M. Llanelli	Ready, W. J. London
Paxton, J. Boston	Powell, J. Chester	Redfern, E. Hull
Payn, H. Dover	Powell, W. Woodbridge	Redfern, J. H. St. Ives
Payne, J. H. Hull	Power, M. F. London	Redpath, W. J. Portsm.
Paynter, R. C. London	Power, S. L. ditto	Reece, H. Cardiff
Peach, C. Wick	Powis, C. ditto	Reed, C. A. Swansea
Peake, W. Cardiff	Pratt, A. ditto	Reed, W. J. Gloucester
Pearson, W. Liverpool	Pratt, J. Portsmouth	Rees, W. London
Peart, I. Shields	Preston, D. B. Southw.	Rees, W. Cardiff
Peel, G. London	Preston, J. C. Newcastle	Rees, J. Shoreham
Fellowe, T. B. Liverpool	Preston, E. W. Dublin	Rees, W. Shields
Penberthy, J. P. L'derry	Prestwidge, G. London	Reese, P. Liverpool
Pender, J. M. Liverpool	Pretty, E. J. Plymouth	Reeves, W. T. London
Pendry, T. London	Price, C. Hartlepool	Reid, W. London
Penfold, E. L. Llanelli	Price, G. H. Arbroath	Reid, W. Dublin
Penley, W. B. London	Price, J. B. London	Reid, J. Ballina
Pennington, J. Liverpool	Price, T. Manchester	Reid, E. F. Inverness
Penny, W. ditto	Pritchard, D. Caernarvon	Reid, J. M. Liverpool
Penny, D. ditto	Pridie, G. London	Reilly, J. Westport
Pentith, S. Hull	Pring, F. ditto	Renaissance, J. Grimsby
Pentreath, R. London	Pringle, J. Liverpool	Rennison, G. Shields
Pereira, E. London	Pringle, G. Bristol	Renton, R. H. Leith
Perrott, C. ditto	Pritchard, R. London	Renwick, J. S. London
Perkins, G. ditto	Proctor, M. Dublin	Reybarn, J. T. Glasgow
Perkins, T. ditto	Prophit, W. London	Reynolds, E. Hull
Perkins, W. G. ditto	Prowse, R. T. ditto	Reynolds, R. London
Perse, H. S. ditto	Punchard, W. H. ditto	Reynolds, G. Weymouth
Peto, C. ditto	Puddicombe, G. N. Dart	Rhys, D. Cardiff
Petherick, W. Teignmouth	Punshon, W. K. London	Rice, A. Liverpool
Peyton, W. London	Purcell, J. F. Limerick	Rich, A. S. ditto
Phelan, F. Tralee	Purdy, J. Live pool	Rich, F. London
Phillips, D. Llanelli	Purrott, J. Loudon	Richards, W. Gloucester
Phillips, T. W. Southampton	Parser, M. W. ditto	Richard, G. H. London
Phillips, W. London	Pymont, C. E. ditto	Richardson, A. Leith
Phillips, G. Falmouth	Pyke, W. ditto	Richardson, J. London
Phillips, J. Faversham	Pyke, C. ditto	Richardson, R. ditto
Phillips, L. Fowey	Pyke, J. Live pool	Richardson, A. Scilly
Pickford, C. T. London	Pym, Sir W. London	Richardson, T. Liverpl.

Richardson, T. Liverpool	Royle, J. G. Manchester	Sell, R. Folkestone
Richmond, A. London	Rubie, J. London	Sellwood, H. G. Sothmpt.
Richmond, J. Maidon	Rudwick, C. Arundel	Semmens, E. T. W. Lndn.
Rickman, G. Portsmouth	Ruegg, R. London	Semple, J. Londonderry
Rickon, A. London	Ruegg, R. H. ditto	Sentance, W. London
Riddell, A. Aberystwith	Russell, J. Greenock	Sergeant, T. Plymouth
Rider, J. Guernsey	Russell, E. Glasgow	Seton, W. Dublin
Ridgway, W. D. London	Russell, G. A. London	Seward, J. B. London
Ridoat, T. Poole	Russell, C. ditto	Sewell, J. Liverpool
Rigmaiden, E. Liverpool	Russell, J. H. S. Plymth.	Sewell, J. ditto
Rinnington, H. Rochester	Russell, H. J. Liverpool	Seymour, M. J. Cork
Ritchie, J. Greenock	Russell, T. W. ditto	Seymear, N. ditto
Ritchie, R. Goole	Rust, W. London	Shadforth, W. R. London
Robb, T. London	Rutledge, W. Bristol	Shanklin, J. H. Liverpool
Roberson, A. F. ditto	Ryan, R. W. London	Sharland, W. H. London
Roberts, W. J. ditto	Ryan, W. R. ditto	Sharp, P. V. Falmouth
Roberts, J. Liverpool	Ryan, T. ditto	Sharp, J. Waterford
Roberts, T. ditto	Ryan, P. Dublin	Sharp, E. Southampton
Roberts, W. ditto	Sabine, C. H. London	Sharpe, W. Glasgow
Roberts, J. ditto	Sabourne, J. Ross	Shaw, A. Liverpool
Robertson, P. London	Salmon, F. London	Shaw, W. J. London
Robertson, J. Lowestoft	Salmon, C. W. ditto	Shaw, F. L. Rye
Robins, G. S. London	Salmon, J. S. Plymouth	Shebrick, G. London
Robins, H. ditto	Salter, W. London	Shelly, J. Stockton
Robins, W. Liverpool	Samons, F. Preston	Shelton, G. Liverpool
Robinson, M. C. ditto	Sandall, T. London	Shepherd, E. Shields
Robinson, J. L. ditto	Sandell, C. Liverpool	Sheppard, E. London
Robinson, R. ditto	Sanderson, C. G. London	Sheriff, D. Belfast
Robinson, C. Stockton	Sanderson, T. Hull	Shield, M. A. Newcastle
Robinson, R. London	Sans, B. London	Shiel, D. Londonderry
Robinson, W. ditto	Satchell, T. ditto	Shindler, T. London
Robinson, J. Grangemouth	Sansom, T. Liverpool	Shipstone, T. Hull
Robinson, W. Sunderld.	Saunders, G. London	Sholi, C. Exeter
Rochford, R. D. Galway	Saunders, C. K. ditto	Shorman, R. W. Weym.
Rochford, T. London	Saunders, C. S. Shoreham	Short, J. H. Bristol
Rodd, H. Dover	Saunders, E. C. Newcas.	Short, J. Stockton
Roderick, T. Llanelli	Scanlan, E. London	Shute, H. F. Milford
Rodger, J. Goole	Scarlett, J. Chepstow	Shute, W. F. London
Rodger, W. Moutrose	Schilling, G. F. London	Shuttle, L. B. ditto
Rogers, S. Dublin	Scotland, J. Truro	Shyna, J. ditto
Rogers, W. M. Shields	Scotland, J. Glasgow	Sincock, R. Chester
Rogers, S. Shields	Scott, R. Liverpool	Sianie, R. Inverness
Rogers, W. Maldon	Scott, R. ditto	Simmonds, G. E. Londn.
Rogers, T. Llancly	Scott, C. Londonderry	Simple, W. Glasgow
Rolls, J. H. Loudon	Scott, A. Montrose	Simpson, W. London
Ronyane, P. ditto	Scott, J. Portsmouth	Simpson, R. Whitehaven
Ronyane, W. ditto	Scott, R. Salibereen	Simpson, C. Liverpool
Rooke, H. H. Liverpool	Scott, W. London	Simpson, J. London
Roper, R. London	Scott, T. G. ditto	Sims, P. Liverpool
Roper, R. W. ditto	Scott, J. ditto	Sims, A. London
Roscorla, L. Liverpool	Scott, J. ditto	Sinclair, G. Dunfries
Rose, J. C. Bristol	Scott, R. Dundee	Sisson, W. Whitehaven
Rose, R. Leith	Scott, W. ditto	Sked, J. Hull
Ross, J. Limerick	Scott, J. Forey	Skene, H. J. Stranraer
Ross, R. Liverpool	Scott, A. Glasgow	Skene, C. C. London
Ross, D. ditto	Scott, T. Banff	Skinner, G. L. Plymouth
Ross, A. Glasgow	Scryvener, G. H. London	Skinner, W. P. Sunderland.
Ross, J. ditto	Sease, H. ditto	Skinner, W. J. London
Ross, A. Leith	Seaver, J. P. ditto	Slade, B. Bristol
Ross, F. London	Seaby, C. W. Newcastle	Slade, W. Plymouth
Ross, W. L. ditto	Seldon, S. London	Slaughter, W. G. Plym'th
Ross, E. ditto		Slocombe, A. London
Rothwell, J. Bristol		Slocombe, J. ditto
Rougham, J. London		Smart, T. ditto
Rountree, J. Dublin		Smart, W. ditto
Rourke, J. Hull		Smart, J. P. ditto
Routledge, J. Carlisle		Smerdon, T. ditto
Tidledge, J. Liverpool		Smerdon, G. M. Liverpl.

Smethurst, J. Liverpool	St. George, H. London	Taylor, J. Londonderry
Smithurst, E. ditto	St. John, F. ditto	Taylor, J. Dublin
Smith, H. ditto	Stephens, J. F. Southmp.	Taylor, A. Aberdeen
Smith, I. M. ditto	Stephenson, J. H. Lndn	Taylorson, T. Liverpool
Smith, W. ditto	Stephenson, T. Liverpl.	Thackway, J. London
Smith, R. ditto	Stevens, N. London	Thom, I. G. Liverpool
Smith, J. J. Shields	Stevens, J. ditto	Thomas, G. Liverpool
Smith, J. London	Stevens, P. Liverpool	Thomas, C. Weymouth
Smith, M. ditto	Stevenson, D. Grang'mth.	Thomas, T. Liverpool
Smith, E. P. D. ditto	Stevenson, W. Liverpool	Thomas, H. Llanelli
Smith, H. G. ditto	Stevenson, T. London	Thomas, J. London
Smith, W. ditto	Stewardson, J. Lancastr.	Thompson, W. Liverpool
Smith, J. A. ditto	Stewart, A. Leith	Thompson, R. F. Caer.
Smith, C. R. ditto	Stewart, E. F. London	Thompson, W. Dublin
Smith, S. ditto	Stewart, J. Ayr	Thompson, J. Leith
Smith, T. ditto	Stewart, A. Gloucester	Thompson, A. ditto
Smith, J. ditto	Stewart, W. G. Liverpool	Thompson, S. London
Smith, E. B. Hall	Stewart, A. ditto	Thompson, J. Newry
Smith, W. ditto	Stickens, J. London	Thompson, A. Galway
Smith, T. Dundee	Still, G. ditto	Thompson A.A. Glasgow
Smith, R. Aberdeen	Stockdale, C. C. ditto	Thounson, J. S. Leith
Smith, W. A. Folkestone	Stocks, W. Liverpool	Thomson, J. ditto
Smith, G. Glasgow	Stockton, J.C. London	Thomson, G. M. Aberdeen.
Smith, R. ditto	Story, E. Newcastle	Thomson, G. H. Dumfri.
Smith, W. H. Beaumaris	Stower, C. Liverpool	Thoresby, F. A. Bristol
Smith, W. Bristol	Stratton, E. Leith	Thorncley, S. ditto
Smith, J. ditto	Stribley, T.S. Ramsgate	Thorpe, T. C. London
Smith, J. Berwick	Strickland, J. Lancastr.	Thorpe, T. D. ditto
Smythe, S. J. Glasgow	Strike, W. Yarmouth	Thorpe, G. ditto
Smythe, W. M. Yarmouth.	Stretch, J. H. Irvine	Thorpe, J. ditto
Snell, E. Faversham	Strong, H. E. Rochster	Thresher, J. M. Bristol
Snell, R. A. Bristol	Stuart, S. S. Stockton	Thring, W. D. London
Snowden, C. Liverpool	Stuart, T. Shields	Thurbeck, G. S. Sund.
Solvay, J. London	Stuart, J. C. Glasgow	Thuell, F. London
Sommers, R. Leith	Sturdy, W. London	Tibbits, F.L. Gloucester
Soper, R. London	Starley, F. ditto	Tickner, W. Whitehvn.
Soudny, C. ditto	Summers, G. ditto	Tilley, S. Cardiff
Southee, P. ditto	Summer, C. London	Tillman, W. London
Southon, R. Rye	Sumpter, W. Shifeld's	Tippett, A. B. ditto
Sowerby, J. B. Liverpl.	Surtees, L. M. London	Tindale, J. E. ditto
Spain, J. Dover	Sutherst, H. Milford	Tite, A. Folkestone
Spalding, C. M. Glasgow	Sutton, H. H. Liverpool	Titteridge, W. London
Sparrow, J. Hull	Swan, R. O. Sunderland	Todd, J. Newcastle
Sperry, G. London	Swatman, F. W. Falmth	Todd, T. J. Leith
Spilling, W. H. ditto	Swatman, F. J. Lynn	Todd, J. Bristol
Spracklin, A. F. L'pool	Swayne, R. W. L'pool	Todd, G. H. Hull
Spratt, A London	Sweet, G. H. London	Todd, T. S. Douglas
Springett, F. ditto	Swinburn, J. Belfast	Todhunter, R.G. Rchstr.
Spry, S. ditto	Tadman, R. Hull	Toleman, S. Bristol
Spurrier, R. P. Shuntn.	Tallion, V. London	Tollemache, A.L. Londn.
Squirrel, J. R. London	Tandy, G. ditto	Tollputt, F. S. Folkstn.
Stainburn, G. ditto	Tarr, W. S. ditto	Tomlins, W. P. London
Standing, J. ditto	Tarry, W. ditto	Tomlinson, J.B. ditto
Standish, T. Liverpool	Tate, A. J. Liverpool	Tory, A. ditto
Stanley, P. London	Tattain, J. J. London	Tothill, W. ditto
Stannard, C. ditto	Tattersall, J. ditto	Touch, A. Leith
Stanwell, W. Gainsboro'	Taylor, W. W. ditto	Tough, W. Liverpool
Stapledon T.L.Caernvn.	Taylor, R. ditto	Towells, H. London
Staples, R. Belfast	Taylor, D. ditto	Traer, P. G. Liverpool
Staples, F. W. London	Taylor, J. F. ditto	Trail, G. F. Lancaster
Stapylton, M. ditto	Taylor, W. ditto	Trant, W. Plymouth
Stark, J. ditto	Taylor, C. Peterhead	Trapps, W. Greenock
Stavely, W.R. Newhn.	Taylor, J. Liverpool	Treeby, H.C. Liverpool
Stead, F. Hull	Taylor, W. ditto	Treleaven, C. London
Stebbing, J. A. London	Taylor, E. ditto	Trelford, H. Liverpool
Steele W. Chester	Taylor, C. Southampton	Treliving S. London
St. George, G. Liv'pool.	Taylor, W. Teignmouth	Trestrell, H. Leith

Trevenen, J. Belfast	Wallis, W. London	West, E. A. London
Trevor, J. G. London	Walmsley, S. Grimsby	West, T. ditto
Trevor, F. W. Glasgow	Walnutt, W.M. Limrik.	Westlake, G. Liverpool
Trew, C. London	Walpole, F. G. London	Westropp, W. London
Trew, R. Newport	Walsh, A. ditto	Whaites E. Liverpool
Triggs, C. Bristol	Walsh, J. W. Sunderlad	Whalley, D. ditto
Tripp, W. J. Belfast	Walsh, M. Liverpool	Whamond, J. Galway
Tritton, G. London	Walter, E. London	Whatley, T. M. London
Troon, W. ditto	Walter, F. ditto	Wheatley, T. ditto
Troughton, R. Z. ditto	Walton, U. Greenock	Wheeler, F. G. ditto
Trowdale, W. Belfast	Walton, E. Hull	Wheeler, W. Lancaster
True, E. Glasgow	Wandless, J. Sunderlnd.	Whitaker, J. Hull
Tucker J.T. Southmpta.	Warburton, P. London	Whitaker, R. London
Tucker, R. W. Teignm.	Warburton, W. ditto	Whitchurch, R. ditto
Tucker, St. F. T. M. Livl.	Ward, G. ditto	White, A. ditto
Tully, G. Bridgewater	Ward, E. W. Greenock	White, A. ditto
Tungay, R. London	Ward, J. Liverpool	White, A. J. ditto
Tupper, A. ditto	Ward, W. Hull	White, C. ditto
Turnbull, W. C. Shields	Wareing, W. London	White, J. Liverpool
Turner, W.J. Swansea	Waring, F. Ramsgate	White, E. ditto
Turner, J. Lynn	Waring, W. London	White, J. Dublin
Turner, W. London	Warren, J. ditto	White, R. Barnstaple
Turner, W. C. ditto	Warren, T. ditto	Whitcros, W. Aberda
Turner, J. ditto	Warter, J.R.M. ditto	Whiting, W. Liverpool
Turner, J.R. ditto	Waters, C. ditto	Whitmore, J. C. D. Lon.
Turner, W. Berwick	Waters, J. Wick	Whitmore, R. ditto
Turner, J. Aberdeen	Waters, C. E. Swansea	Whitmore, W. R.B. ditto
Tussard, R. S'thmpton	Waterson, E. ditto	Whitney, T. R. ditto
Tuxford, P. London	Watkins, H. Bristol	Whitney, W. Newcastle
Twining, J. Bristol	Watkins, T. London	Whitter, W. London
Twiss, F. London	Watkinson, J. Liverpl.	Whittington, G. Brnstpl.
Tydd, J. B. Dublin	Watson, C. Grangemouth	Whittle, S. Liverpool
Tyte, A. J. London	Watson, G. Dublin	Whyte, G. Liverpool
Unsworth, J. Liverpool	Watson, R. C. Newcastle	Whyte, J. Glasgow
Upward, W. Winbeach	Watson, R. T. ditto	Widger, T. London
Ure, D. J. London	Watt, A. Kirkwall	Wigmore, G. Glasgow
Vasey, W. Liverpool	Watt, A.S. London	Wigney, E. W. Hull
Vaughan, W. Cowes	Watt, G. Peterhead	Wilcox, W. E. Sundrind.
Vickersay, T. London	Watt, W. Glasgow	Wilcox, W. ditto
Vincer, C. ditto	Watts, A. L. London	Wild, H. London
Vivian, F. Folkestone	Waugh, G. Hull	Wilde, C. J. ditto
Vileland, G. H. ditto	Wayland, S. F. London	Wildish, E. ditto
Voysey, G. London	Weale, E. J. ditto	Wildman, G. F. ditto
Waddell, H. W. London	Weare, F. ditto	Wildman, T. ditto
Wade, R. Shields	Weare, T. M. Exeter	Wilkins, H. ditto
Wadsworth, A. W. Ldn.	Weatherill, R.C. Stockta	Wilkinson, F. Liverpool
Waghorn, J. Favers am	Weaver, R. J. Bristol	Wilkinson, G. C. London
Wainwright, T. E. Ldn.	Webb, W.H. Dartmouth	Wilkinson, W. Shields
Wakefield, J. Liverpool	Webb, T. Gloucester	Willian, P. Liverpool
Wakem, J. London	Webb, W. ditto	Williams, B. ditto
Walden, J. ditto	Webb, J. T. London	Williams, C. ditto
Walker, F. H. M. ditto	Webb, F. London	Williams, E. ditto
Walker, L.C.T. ditto	Webb, J. H. Harwich	Williams, H. ditto
Walker, J. Liverpool	Webster, H. J. Leith	Williams, J. B. ditto
Walker, W. Fleetwood	Webster, R. Montrose	Williams, J. ditto
Walker, W. Southampton	Webster, J. W. Liverpl.	Williams, S. B. ditto
Walker, N. W. Douglas	Weeks, F. P. Grimsby	Williams, D. C. London
Walker, I. Kirkaldy	Weeks, R. B. London	Williams, J. E. ditto
Walker, B. B. Hull	Weir, J. J. ditto	Williams, C. F. Southpt.
Walker, J. ditto	Welby, A. ditto	Williams, D. Aberystwh.
Wallace, J. E. London	Welch, R. Belfast	Williams, D. Goole
Wallace, J. Liverpool	Welford, J. C. Londo	Williams, F.A. Folkestone
Wallace, R. B. Leith	Wellard J. P. Folkestone	Williams, G. Bridgewtr.
Wales, T. Hull	Wells, H. London	Williams, J. Bristol
Wallis, F. W. London	Wells, C. ditto	Williams, J. M. Hull
	Wemyss, J. ditto	Williams, R. Beaumaris
	Werrett, J. ditto	Williams, J.S. Plymouth

Williamson, B. Boston	Wilson, T. Arundel	Wright, A. London
Williamson, G. W. Cork	Willis, W. H. London	Wright, A. ditto
Williamson, H. S'ampton	Wingfield, N. ditto	Wright, H. Liverpool
Williamson, J. London	Winstanley, W. L'pool	Wright, H. P. ditto
Williamson, R. T. Sund.	Winter, W. London	Wright, J. London
Willmot, J. S. London	Witt, G. Liverpool	Wright, J. Grimsby
Willis, C. ditto	Wogden, J. London	Wright, J. Lancaster
Willis, C. T. ditto	Wood, A. ditto	Wrightson, C London
Willis, G. ditto	Wood, B. ditto	Wrinn, T. Liverpool
Willis, E. G. Folkestone	Wood, E. ditto	Wybrow, W. London
Wilmet, D. S. Bristol	Wood, J. ditto	Wyeth, J. ditto
Wilson, F.W.G. London	Wood, S. G. ditto	Wynne, O. Sligo
Wilson, J. ditto	Wood, S. T. ditto	Yeatman F.F. Sund'rind
Wilson, W. T. ditto	Wood, W. ditto	Yeowell, W. Bristol
Wilson, W. T. ditto	Wood, G. J. Newhaven	Young, G. F. London
Wilson, J. Liverpool	Wood, H. Hull	Young, G.H. ditto
Wilson, F. Hull	Wood, J. W. Harwich	Young, J. Newcastle
Wilson, G. H. ditto	Woods, R.H. London	Young, J. ditto
Wilson, G. Leith	Woodhams, W. ditto	Young, R.D. Lowestoft
Wilson, J. ditto	Woodyear, H. ditto	Zuill, J. Grangemouth
Wilson, E.J. Newcastle	World, H. W. ditto	
Wilson, W. S. ditto	Worsfold, H. ditto	
Wilson, M. Glasgow	Worsfold, W. ditto	
Wilson, O. ditto	Worth, W. ditto	

# I N D E X.

---

*See also Alphabetical Arrangement of Miscellaneous Orders, p. 360.*

---

	page
Accounts, orders respecting . . . . .	360
Admiralty regulations respecting lights and fog signals . . . . .	338
Agents, regulations affecting . . . . .	65, 73
Allowances and Tares on goods . . . . .	159
Appointments in H. M. Customs, regulations respecting . . . . .	291
Aromatic vinegar, how rated . . . . .	44
Articles chargeable with a differential duty . . . . .	4
——— subject to 5 per cent additional duty . . . . .	4
Baggage of passengers, regulations as to . . . . .	62
Bear from the Isle of Man, how rated . . . . .	8
Bill of store, particulars of, and regulations . . . . .	72, 152, 361
Biscuit and Bread may be warehoused . . . . .	8
Bonds, Customs, a list of, and stamp duties thereon . . . . .	198
——— sureties to . . . . .	387
British plate marks . . . . .	161
Bottling wines and spirits, regulations, &c. . . . .	82, 385
Brandy may be mixed with wine in bond . . . . .	82
British possessions, regulations . . . . .	287
Bushel, contents of, in inches . . . . .	6
Cattle, &c., infected on importation, may be destroyed . . . . .	361
Certificates of damage, and mode of claim . . . . .	168, 361
——— of origin, clearance, &c. . . . .	76, 361
Channel Islands, trade with . . . . .	287
Charcoal, how rated . . . . .	48
Cheese for exportation, weights taken by average . . . . .	362
Clearance inwards, time allowed . . . . .	74
——— and shipment of bonded goods for exportation . . . . .	121
Clockstands of polished slate, how rated . . . . .	12
Coastwise regulations . . . . .	98
Cookets dispensed with . . . . .	109
Copyright works, how protected, and countries privileged . . . . .	1, 9
Corn, regulations on the importation of, and transhipment . . . . .	119, 362
——— duty thereon to be paid on importation . . . . .	66
Creosote, how rated . . . . .	172

	page
Customs' Consolidation Act . . . . .	66, 98, 107
Revenue at each port in the United Kingdom for the year ended 31st March, 1858 . . . . .	415 to 436
Establishment, London . . . . .	406
Ditto Outports . . . . .	415
Damaged goods, regulations respecting . . . . .	75, 168
Deals, Colonial—computation by average discontinued . . . . .	397
Debentures, stamp duties on, and regulations . . . . .	110
Decimals, equivalent table of . . . . .	180
Declarations, Forms of . . . . .	57
Deficiencies on Goods for exportation . . . . .	84
Derelict Goods, how to be dealt with . . . . .	76, 358
Despatches for Foreign Ministers, regulation affecting . . . . .	362
Docks, Landing and Warehousing privileges . . . . .	92
Drawback Goods, and payment of Drawback . . . . .	111, 121
and Bounty Goods, Table of . . . . .	129
Droits of Admiralty . . . . .	76
Dues, Russia Company . . . . .	146
Orphan . . . . .	148
Duties of Customs, Table of . . . . .	5
computation and overpayment of . . . . .	4
receipt for . . . . .	4
additional, on certain articles . . . . .	4
differential on certain articles . . . . .	4
Eggs, Yolk of, deemed to be Goods manufactured . . . . .	15
Entries, Forms of . . . . .	50
for Wood Goods restricted . . . . .	84
Practical Examples of . . . . .	164
Amendments of and regulations . . . . .	70, 363
Examinations, Landing . . . . .	153
Excise Duties, see Inland Revenue.	
Exportation, clearance of ships and goods . . . . .	107, 121
Fees, &c., penalties on Officers or Clerks of Customs taking . . . . .	65
Free goods, Entry of . . . . .	71, 363
Fruit and Vegetables from an outport under Bond . . . . .	363
Fruit, coloured imitation, how charged with duty . . . . .	39
Fruit preserved in Spirits, how charged with duty . . . . .	17
Geneva in demi-johns regulations respecting . . . . .	3
Goods prohibited and restricted . . . . .	1
imported with English marks or brands . . . . .	2
as to the Importation, Entry, &c. . . . .	66
free, regulations on landing . . . . .	71, 363
removed under Bond . . . . .	364
for naval officers in Commission . . . . .	368
from British India, <i>via</i> Egypt . . . . .	368
Dutiable, Entry of for Home Consumption . . . . .	69
landed by bill of sight . . . . .	71
re-imported, as Foreign, or by bill of store . . . . .	72
time within which shall be entered . . . . .	74
upon which no abatement for damage may be claimed . . . . .	76

	Page
Goods production of certificates of origin . . . . .	76
— unshipping, landing, examination, warehousing of . . . . .	77
— warehoused, removal of . . . . .	80
— not cleared within five years to be re-warehoused . . . . .	81
— not cleared or re-warehoused to be sold. . . . .	82
— in warehouse, may be separated, repacked, &c. . . . .	82
— for exportation, deficiencies on . . . . .	84
— for Transhipment . . . . .	115
— usually weighed net . . . . .	156
Guano, Royalty dues to be collected by officers of Customs . . . . .	368
Hops, on reimportation deemed to be foreign . . . . .	72
Inland Revenue, Duties . . . . .	132
— . . . Drawbacks . . . . .	129
Inlaid Wood-work (Swiss Parqueterie) how rated . . . . .	48
Isle of Man, Regulations and Duties . . . . .	101
Laths, how charged with Duty . . . . .	47
Legal Quays, Landing and Warehousing privileges . . . . .	92
Letters from the Post Office, Ship Letters, &c. . . . .	369
Light Dues, Officers to require Certificates for . . . . .	369
Malt, in grain or otherwise, prohibited . . . . .	2
Measures, Foreign Table of, comparison with British . . . . .	163
Measurement of British Ships . . . . .	303
Merchant Shipping Act . . . . .	309
Mirror Frames with Legs, how charged with Duty . . . . .	17
Miscellaneous Orders . . . . .	360
Needlecases, of Paper and Glass, how charged with Duty . . . . .	28
Newspapers Foreign, in Baggage, how rated . . . . .	64
Officers of Customs, admission regulations . . . . .	291
— general regulations respecting . . . . .	370
— attendance at the bonding premises . . . . .	371
— list of in London . . . . .	406
— . . . at the Outports . . . . .	415
— of the Navy, Wine for . . . . .	111
Orders, of the Treasury and Customs . . . . .	360
Orphan dues, Table of . . . . .	148
Overcharges by Agents, how dealt with. . . . .	65
Overpayment of Duties, Merchants to be apprised of . . . . .	4
Packages, empty, how disposed of . . . . .	375, 376
— in which fruit has been imported, how to be rated . . . . .	30
Passengers' Baggage regulations . . . . .	62
Perambulators, to be admitted free . . . . .	11
Periodical List of Returns . . . . .	403
Plate Marks, Gold and Silver . . . . .	161
Plate, Presentation, imported, and British Plate exported . . . . .	376
Ports, Warehousing, Sub-Ports and Creeks . . . . .	85
— list of, for shipment of Wine for use of Naval Officers 111, 112	
— for the importation of Tobacco and Snuff . . . . .	3
— and principal places of shipment . . . . .	213
Prohibitions, and Restrictions Inwards . . . . .	1
Quarantine, orders relating to . . . . .	377

	page
Racking regulations . . . . .	82, 384
Railway Sleepers, how measured . . . . .	397
Reciprocity, list of Countries . . . . .	106
Registry of British Ships . . . . .	302, 312
Rent in Queen's Warehouse . . . . .	141
— on Tobacco in London and at the Outports . . . . .	142
— on Goods warehoused in the Crown's Premises in Ireland . . . . .	143
Repacking regulations . . . . .	82, 169, 377
Report, Ships' deficiency of and amendment . . . . .	68, 377
Rice for cleaning . . . . .	378
Rum, re-imported, regulations in respect to . . . . .	72
Russia Company's dues . . . . .	146
Salvage Regulations . . . . .	347
Samples, a list of, and regulations affecting . . . . .	378
Seizures how treated, and rewards for . . . . .	380
Shell-flowers how charged with duty . . . . .	17
Ships Outwards, clearance of . . . . .	112
— Boarding after clearance . . . . .	114
Sleepers' Railway how measured . . . . .	397
Slippers, Men's Leather, how rated . . . . .	23
Snuff, Ports for the importation of . . . . .	3
Spirits, Foreign and British, general regulations for sampling, bottling, reducing, vatting, and removing . . . . .	380
— imported for re-exportation . . . . .	385
Stamp Duties on Customs' Bonds . . . . .	199
Stores, Ships regulations and enactments . . . . .	133
— table of . . . . .	134
— Repacking for . . . . .	138
— estimated duration of voyages . . . . .	139
— rent on in Queen's Warehouse . . . . .	137
— Request Note for, to be signed in presence of Searcher . . . . .	133
Sufferance Wharves, list of, and privileges . . . . .	95
Sugar, sampling and other regulations . . . . .	386
— of Milk, how rated . . . . .	15
Sureties to Bonds . . . . .	387
Synopsis of Customs' Bonds . . . . .	200
Table of Duties of Customs and free Goods . . . . .	5
— Inland Revenue Duties . . . . .	132
— Stamp Duties on Customs' Bonds . . . . .	169
— Stamp Duties on Debentures . . . . .	110
— Bounties and Drawbacks . . . . .	129
— of Russia Company Dues . . . . .	146
— of London Port Tonnage duties . . . . .	147
— of Orphan Dues . . . . .	148
— of Rent on Stores, and Tobacco in Queen's Warehouse . . . . .	142
— of Articles of British produce usually exported . . . . .	189
— of Ships' Stores . . . . .	134
— of Articles liable to the additional Duty of 5 per cent. . . . .	4
— of Articles subject to a differential Duty . . . . .	4
Tares and allowances . . . . .	159

	page
Tea, regulations on removal, &c. . . . .	387
Tin plates, or plates of iron covered with tin, to be free of duty . . . . .	388
Tobacco and Snuff, Ports for the importation of . . . . .	3
——— Rent on, in London and at the Outports . . . . .	142
——— minimum weight on importation . . . . .	3
——— weighing, removal, sampling, &c. . . . .	388
——— the growth of in Great Britain prohibited . . . . .	391
Tonnage dues, Table of . . . . .	147
Transhipment Regulations . . . . .	115, 391
Up-Town Warehouses Landing and Warehousing Privileges . . . . .	92
Vatting Regulations . . . . .	384
Voyages, official estimated duration of . . . . .	139
Warehouse Rent . . . . .	141
Warehousing Ports, with their Privileges . . . . .	85
Warehousing of Goods . . . . .	66 to 84
Waterside Practice . . . . .	149
Weights and Measures, equivalents of . . . . .	162
——— comparison of Foreign with 100lbs. English . . . . .	163
Wharves, Sufferance and Goods allowed to be landed thereat . . . . .	95
Wine, quantity allowed to Officers in the Navy . . . . .	111
Wines mixed, fortified, bottled, &c. . . . .	392
Wood Goods, Measurement of, &c. . . . .	397
——— entries for, restricted . . . . .	84
——— from B. P. may not be warehoused . . . . .	66
Wreck and Salvage Regulations . . . . .	347, 359
Yacht Club, privileges of . . . . .	402
Yolk of Eggs deemed to be Goods Manufactured . . . . .	15





